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Cardiff Third Sector Council (C3SC)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

HSJ Audit Limited
Statutory Auditor
Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

Cardiff Third Sector Council (C3SC)

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Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Our purpose and activities

C3SC is the umbrella body and membership organisation that is dedicated to supporting volunteering and all not-for-profit voluntary groups and organisations, faith groups, 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 charity and is a hub that supports and champions community action and volunteering.

C3SC's vision is a thriving, diverse, and connected voluntary, community, faith and social enterprise (VCFSE) sector in Cardiff.

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

Through our support, the voluntary sector and volunteers can receive the information and resources they need to effectively and sustainably contribute to community resilience and the social, economic, environmental, and cultural well-being of Cardiff.

C3SC is an independent charity with a unique role in supporting and developing Cardiff's voluntary and community sector irrespective of their purpose, local area, size, or the communities they serve. C3SC is a member of Third Sector Support Wales (TSSW), an essential partnership that comprises County Voluntary Councils working at a local and regional level in Wales, and WCVA working at the national level to specifications agreed with Welsh Government to meet its goals set out in the Third Sector Scheme aimed at amplifying the work of Wales's third sector.

Our work with a membership of over 1300 community groups and voluntary organisations active in Cardiff and connecting with and working with many others is structured around four key pillars:

- Good Governance – our help to local community groups and organisations to be well run and to develop and respond to change, crisis and opportunities.
- Financial sustainability - our tailored, high-quality advice, information and support enabling more not for profit services, enterprises, and activities to secure the resources they need to survive and thrive into the long term.
- Engagement and Policy Influence – our connection of members and communities with public service partners and policy as the experts in their own experience and providing a unifying voice to shape policy and improve the delivery of public services to respond effectively to diverse community needs.
- Volunteering – our enablement of more people and communities to be involved in and benefit from volunteering.

We are committed to ensuring our services, activities and approach are characterised by:

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

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In a year when it has become even more evident that the period following the post-Covid crisis has resulted in an ongoing increase in demand across the sector C3SC has focused on how we can support VCSE services to be more connected, robust, and sustainable by developing productive responses to community needs. There has been a deep and genuine concern about the sustainability of the sector as, at the same time, resources have reduced. The year has also seen the increased levels of complexity of the matters we are dealing with sustained. We have worked with the third sector, partners and supporters to embed our co-produced Third Sector strategy that sets out the case for and has shaped our priorities -

- Supporting the VCSE Sector and the communities they represent to be better connected and integrated into service planning and delivery
- Increasing the understanding and recognition of investment in the third sector given the social, economic, and environmental value the voluntary and community sector in Cardiff achieves.
- Enhancing the VCFSE Sector's position as a critical partner that can shape and deliver activities and services close to communities – particularly for disadvantaged, discriminated against and disaffected individuals and communities – and can deliver flexible, holistic provision beyond the remit of statutory services and draw down funding to ensure greater wellbeing for more people and communities.

We aim to promote, embody, and share the sectors social values enabling more volunteers, third sector groups, and charitable organisations to improve the quality of life and wellbeing of the citizens of Cardiff through prevention which reduces crisis and, in turn, relieves some of the pressures on statutory services.

This report sets out the team's key achievements in the past year working with members, partners and supporters and through a range of strategies – including Funding, Equalities and Engagement – that support the delivery of the VCFSE Strategy goals in our Strategic Plan of increasing the number, success, and sustainability of third sector groups and organisations. It sets out our progress in delivering our strategic objectives and operational goals in what continue to be difficult economic and social circumstances with the cost-of-living crisis alongside health, economic and social inequality. It aims to illustrate the range and scale of the team's work to achieve our goals and deliver support from the initial point of contact to supporting, developing, and sustaining the grassroots activities and services the sector works tirelessly to provide. And it describes the impact of our work enabling more people to have access to holistic, preventative opportunities and services when, how and where they need them.

We would like to thank our members, colleagues, local people and families, partners, supporters, stakeholders and everyone else we have had the privilege to work with and help and who have helped us develop and deliver our strategies over the last year. We remain committed to listening to what you are telling us and hope you continue to see this reflected in the ways we work with you.

We are grateful to our fellow trustees and to the team at C3SC for the shared commitment to our communities, which is demonstrated each day in the creative and inclusive ways we work together to tackle the challenges we have faced through this period of ongoing economic, political, and social uncertainty, and how collaboratively we ensure we continue to deliver effective, coordinated, responsive help and work with members to enable a joined up, effective contribution to the strategic dialogue with partners across sectors.

We are honoured by the diversity of members and partners who look to us increasingly to provide effective solutions and enable connections to address local challenges, and for the trust and confidence in C3SC's role providing effective information, advice, and support that makes real impacts. We are grateful for your support and for the helpful and positive feed-back you continually share with us.

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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 with protected characteristics and its related responsibilities as set out in the Equalities Act 2010. Our activities help to describe how we put these priorities into action.

Grant making

Administering small grants to support a wide range of projects and communities to address causes such as tackling poverty, loneliness and hardship, particularly for traditionally excluded, discriminated against and vulnerable communities, has become an increasing and important element of our service delivery. 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, and strict codes of conduct, including declarations of interest, are adhered to.

ACHIEVEMENTS AND PERFORMANCE

Good Governance

Supporting good governance is a vital part of how we work to support trustees to make good decisions that enable their groups and organisations to play their vital role and deliver impacts in our communities. The increased number of enquiries on good governance and their complexity has continued as the charitable sector has tried to navigate the ongoing aftermath of COVID-19, the unstable economic environment and the reducing availability of particularly core and longer-term funding, and the restrictive conditions that arise during times of austerity.

The team has worked hard to provide tailored advice, mentoring and support in response to all levels of need and enable more not-for-profit groups and organisations to focus on planning and delivering their impactful vital services that support people in the local community.

The team has focused on working across all pillars of work to provide a comprehensive range of interventions to help community organisations resolve challenges, respond to opportunities and increase their sustainability, including

- Direct advice and information
- Training in governance and leadership
- Peer networking events
- Advice, guidance, and signposting when appropriate, on legal structures, social enterprise, regulation and compliance

We have consistently increased and exceeded our targets for governance advice. This area of our work of providing accurate and relevant advice is crucial to support groups and organisations to increase their confidence in planning and providing services that are compliant, safe and well run in a more complex environment. This work is essential in achieving our vision of enabling more people to be able to access inclusive local voluntary sector provision when and where they need it. Some of the key figures that demonstrate the nature and breadth of the work undertaken:

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What did we do?

- 238 governance enquiries received and responded to leading to support sessions providing more in-depth governance advice.
- 10 Trustee networks and events delivered – 500% achievement against our target
- 101 participants at Trustee networks and events – 630% achievement against our target

How well did we do it?

- 100% of participants at our events reported a growth in knowledge and skills

We supported 100s of groups with different needs and interests to setup, to develop and grow, to respond to gaps in provision in the community, and to help vulnerable people address barriers to accessing services and opportunities, for example:

- C3SC's Development Officers supported a couple who had previously run an employment agency and wanted to give something back to the community. They were interested in setting up a charity to provide coaching, mentoring, and support services to help people increase confidence and self-belief in seeking employment and tackle the barriers to income and social mobility. They told us about the support they had received. *'During the setting up process, the help we have had from C3SC has been invaluable (guiding) me at the start with support around the constitution, and when that was in place what policies I needed to focus on first and was also a great help when it came down to choosing the trustees. (They) explained the rules and regulations around trusteeship, and finally, went above and beyond when we had our inaugural trustee board meeting – (they) attended virtually to meet with everyone and to ensure that the Trustees were aware of their responsibilities. All in all, C3SC has been an exceptional help, Diolch! ...thanks to C3SC we have an operations framework in place. C3SC have been a fantastic sounding board and have offered invaluable information and guidance around the general set up of a charity and I look forward to working with the team as we progress.'*
- Another group we helped is based in the Southern Arc of Cardiff. Our Development Officer helped them to become constituted and to set up a new STEM Club project supporting girls with study and revision to help them break into less traditional careers. The Group aims to provide a safe space for BAME women and girls, and C3SC helped the group in their planning and then informed the group of relevant grant schemes, organised a meeting with the Big Lottery grants officer, and provided detailed feedback on some draft grant applications. The Group learned in June 2023 that their bid to the Big Lottery had been successful. They told us *'...this has been possible with the help of the team at C3SC without whom we would not have understood how to apply for funding. It took months of emails, meetings, zoom training and applying for funding. We were guided through the entire process.'* The project has successfully supported girls of BAME heritage through study classes in STEM (Science, Technology, Economics, Maths) subjects. Feedback on the differences made through the provision includes - *"(the) Club is a safe and quiet space for me to attend"* and *"STEM Club has improved my grades and helped me with my choices"* which will have positive long-term impacts on the participants' academic, employability and socio-economic outcomes.

We are pleased with the ongoing positive trends in rates of satisfaction reported and outcomes achieved with participants. A few examples of the great feedback we have heard about increased knowledge and skills from trustees of local groups that have attended our governance training and events include – *'Thank you for the information, the governance stuff was most helpful and informative,' 'Very informative, learned a lot. Need to go and plan as a group,'* and *'Thank you for including us today...a most interesting and informative session'.*

We continue to see overall increases in the numbers of requests and enquiries from people involved in running third sector groups and organisations and in the technical nature of our support to individuals, committees and boards to help increase their skills, knowledge, and confidence in leading their organisations, operate effectively and efficiently and recruit skilled trustees. Alongside providing advice and information, interventions have

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included practical help, training sessions, mentoring, Network meetings and other opportunities for third sector leaders to share experiences and learning to help them with managing their charities and successfully navigate through the ongoing challenging and unstable economic and social environment.

We will continue in the next year to deliver our strategies focused on developing our range of responses and solutions to ensure groups and organisations can access opportunities to connect, develop and flourish:

- As part of our Funding Strategy, to continue to invite trustees to discuss inclusion, compliance and best practice when they contact us for support with funding, small grants, volunteering and other matters.
- As part of our Work on Refreshing our Networks, to further develop the Trustee Network to be a space for knowledge exchange, development and training so that more groups are ready to step up to take advantage of opportunities for influence, funding and joint working, supported by further updates to our Trustees' toolkit.
- As part of our VCSFE Strategy, to increase cross referrals and alignment of our delivery to support Boards with governance checks and holistic, comprehensive support as needed beyond the presenting issues.
- As part of our Data and Research, to monitor our performance and demonstrate and share outcomes to inform our planning and shape our approaches and unlock opportunities. Through our services and interventions, we aim to increase the footprint of the voluntary sector locally so that more people and communities benefit from the long-term positive impact the sector offers through the innovative and preventive approaches it delivers in response to the needs and challenges in our communities.

Funding and Sustainability

Our activity under this pillar of work continues to be our highest area of demand. In the last year, once again, the Team has worked with hundreds of groups and organisations to provide the information, advice, and capacity building support they need to be sustainable and secure and generate the resources they need to survive and thrive and support their delivery of much needed high-quality community focused activities and services.

The demand for voluntary sector support and services is increasing from the ongoing social impacts of the current economic conditions, whilst at the same time the conditions continue to make securing sustainable funding for Cardiff's voluntary sector more challenging. The financial uncertainty from the economic crises and austerity we have experienced are having an ongoing impact on organisations directly as well as on those fund them. Competition for funding from donations, trusts and foundations and public sector sources are increasing alongside significant increases in short term funding awards, late notifications and funding that does not meet current budgets or make allowance for inflationary increases in costs.

Informed by our VCSFE strategy, we aim to support the voluntary sector to adapt in the current climate and the significant scale and pace of change so that the sector can survive, prosper, and receive due recognition for and investment in its vital role of supporting vulnerable people and communities to be more connected and resilient. The team has delivered a range of activities and intervention options to support community groups and voluntary sector organisations to be more financially resilient and able to survive and grow for the longer-term – which has included:

- Advice and information on funding and resources
- Advocating for, administering and distributing grants
- Sharing up to date information on funding and resources
- Delivering training in planning, financial management and raising and diversifying funds and resources
- Running meet the funder events, stalls at partners' events and venues, and outreach sessions
- Promoting good financial management and practice

Services were delivered in the best way for third sector groups across the breadth of scale, reach and diversity of service users and providers in Cardiff to access our services and support – in person and online, one-to-one, in groups, at funding events and sessions, at outreaches - to help more third sector groups and organisations create solutions within their communities. These activities saw the significant spike and complexity in funding related enquiries during the pandemic being sustained and evidenced current challenges – the increase in funding sought and the decrease in funding secured is an indication of the increased competition for increasingly limited funding.

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What did we do?

- 2,025 enquiries received and dealt with
- 381 funding enquiries received and responded to
- 47 funding events and training sessions delivered to 418 participants.
- Groups supported to apply for £1.3m of funding.

How well did we do it?

- 99% of participants reporting satisfaction with sessions
- £479k of funding distributed to groups through our small grant schemes
- £0.9m of external funding secured by our member groups and organisations with our support - a decrease from last year, indicating the increased competition and decreased availability of funding.

Some examples of the services we supported during the year include -

- One of our member groups was successful in securing funding through the Cardiff and Vale Regional Partnership Unpaid Carers Grant which was managed by C3SC. The Grant enabled their Young Carers project to provide respite opportunities for the young carers aged 7 – 18 years old that they support. This included day trips, family trips, short breaks and activities as well as providing an option to break down access barriers, such as help with transportation needs. The Group reported *'providing these opportunities served as proactive measures to safeguard the well-being of the young carers and families that we support and enhanced their quality of life. By providing these opportunities for respite from their caregiving responsibilities, these initiatives helped to mitigate the risk of burnout, stress, and isolation commonly experienced by young carers. Furthermore, these activities were designed through consultation with young people and their families.'* The heartwarming feedback they shared from young carers and their families about the positive impact the project had for them included
 - "Thank you so much for taking X today, she has had the best day ever! She really deserved this today, her big smile on her face is just so good to see!"
 - "I have seen such a positive change in my son, thank you for all the opportunities you have given him"
 - "This is a great opportunity, we never get to do things like this all of us together as a family, it's so nice, I struggle so much as a single mother as I can't afford it and don't drive, and I am usually in pain with my back and have to let the kids down. Thank you for inviting us"
- A grassroots group that provides social activities for older Caribbean men were provided with in depth support to increase their understanding of governance and applying for funding and resources. One of the outcomes from our support was when we signposted them to a grant scheme as it came on stream, but the groups' committee members asked for support with confirming if they would be eligible to apply. We helped them to arrange a quick meeting with the grants officer who reassured them that the activities they were proposing were eligible. The group subsequently applied and were successful, receiving nearly £5000 – a significant amount for our smaller groups.

We continued our popular programme of running regular training sessions and funding events to connect our members with funders and received great feedback about the differences made in terms of developing knowledge, confidence and skills -

- *'Thank you so much for your support for the application, we were successful so on we go. Your support is key'*
- *'Thank you so much for this. You have been and continue to be such a help to us.'*
- *'Just a note to say thank you so much for your timely support with my query for the Third Sector Capital fund a couple of weeks ago. We have just heard that we've been successful, so I wanted to say thanks so much for linking me in.'*

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- *'Thank You! You do incredible things in your role. Thank You So So Much for all of the support you give to us.'*

During the year our co-produced Voluntary, Community, Faith and Social Enterprise Strategy, supported by our Funding and Marketing and Communications Strategy, shaped our approach to embedding and promoting social value by building on the strengths and assets within the City to increase longer term sustainability, and will be key priorities for the next year. We will continue to work with the sector to develop services, partnerships and approaches that strengthen the development and delivery of the sectors' values driven activities and services – such as the Cardiff Community Anchors Network and providing opportunities through our small grant schemes for members to develop innovative, sustainable, joined up solutions. We aim for our advice and support services to create a range of positive outcomes, including building greater community resilience, cohesion and wellbeing and supporting statutory sector partners including in the delivery of UK Shared Prosperity Fund and Welsh Government Regional Integration Fund programmes, to meet their priorities around community involvement, prevention and equity.

C3SC Influence and Representation

We understand the community and voluntary sector has a significant role to play in effective community engagement and influencing policy and designing services with a range of public service partners. The voluntary sector is expert in bringing community voices to participate in policy and delivery, particularly the views of communities who are seldom heard.

We utilise a range of activities that offer a range of different engagement and participation opportunities that ensure our members have a genuine opportunity to be involved around the issues and that will bring a collective voice and ensures voluntary sector organisations are able to engage and influence to improve public policies and services – such as

- Brokering relationships
- Facilitating networks and partnership events
- Delivering capacity building support and training in influencing and engagement
- Undertaking, facilitating and supporting research
- Bringing the voice from the sector to strategic leadership governance arrangements – such as through our participation in the Cardiff Public Services Board, the Cardiff and Vale Regional Partnership Board and the Wales Third Sector Partnership Council

Our activities have focused on supporting individuals, community groups and voluntary organisations to have the skills and capacity to effectively influence, ensuring the voices of individuals and groups inform and influence and shape policy development, service planning and delivery, and challenging inequity.

What did we do?

- 488 enquiries responded to on third sector influence and community participation
- 54 Network and engagement sessions held; 814 participants engaged with through these sessions.
- 200 local governance and partnership meetings attended at which representations were made sharing views and experiences from the community to shape plans and services.
- 78 public sector events attended, supporting partnership working.
- 365 consultations and opportunities promoted
- 33 consultation responses coordinated and submitted bringing the voice of the sector and local communities to the strategic arena.
- 10 evidence reports and consultation responses drafted and submitted to public sector meetings and in response to opportunities for effective influence.

How well did we do it?

- 83% of participants reporting increase in capacity to influence acquired through our advice and events.
- 97% of participants reporting satisfaction with ability to influence at meetings attended.

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We have worked with people and communities, including seldom heard groups, to enable them to be involved and to support more people to play an active role in influencing and engagement. Some of our work in the past year has included

- Our involvement in the MEC Health Fair Steering Group. This year's Health Fair was held with the theme 'Get Healthy! Get Stronger! Let's reduce health inequalities together' and was attended by nearly 300 visitors. 45 stallholders attended to share relevant health related information and visitors also enjoyed activities such as Tai Chi and Yoga and a Question-and-Answer Panel with health experts. We used the opportunity to undertake a survey to find out more about health inclusion – we asked visitors "How healthcare can be improved to become more inclusive?" – the responses included:
 - 'Inclusive doctors' surgeries'
 - 'Diverse teams of health workers who can better understand the issues of ethnic minorities.'
 - 'Accept & deal properly with workforce complaints of racial discrimination.'
 - 'Actively listen to each person, treat us as individuals.'
- We also produced a final evaluation report which evidenced some of the key outcomes from the Event:
 - 93% of the Stallholders felt their engagement with Ethnic Minoritised communities will improve because of attending the event, with 83% saying that the event had already helped them engage with targeted groups.
 - Quotes from Stall holders at the event include:
- "Good networking opportunity to link with both members of the community and organisations" and "Excellent event, lots of ideas for future engagements"
 - 81% of attendees said they would make lifestyle changes because of attending the event, such as eating less sugar, doing more exercise or visiting their GP to address their blood pressure.
- C3SC will continue our involvement in the Steering Group, as Chair, with follow up meetings to evaluate the learning and shape the planning for the next annual event.
- One of the C3SC's Member's Forum meetings during the year was held to focus on a consultation on how Cardiff Council's Adult Services could work innovatively to transform services by integrating social value in the commissioning, delivery and evaluation of services. C3SC facilitated the meeting and worked with members to ensure people from traditionally disadvantaged and minoritised groups were able to voice their views and co-produce a response to the Council's consultation on the way they plan to meet their duties under Section 16 of the Social Services and Well-being (Wales) Act. Despite being allocated a very short time scale for delivery, 14 participants attended the Forum from different member organisations and groups and included unpaid carers as well as members who work with people with learning disabilities, with chronic conditions, who are carers, young people, older people, and people living in poverty. The session included a Q&A session, followed by an open discussion forum around Cardiff Council's proposals for engaging providers, service users and unpaid carers. Following the Forum, we drafted and submitted a response to Cardiff Council with key points and recommendations including the need for future engagement, which was well received including by the Operational Manager – Strategy, Performance & Resources at Cardiff Council - *"Thanks so much for facilitating this engagement session and for being able to produce the really detailed and informative report in such a short space of time. I am very grateful to you both! the feedback is really inciteful. I will share the report with members of our planning group ahead of tomorrow's meeting and ensure we go through it in detail so that it can help us shape next steps."* The report highlighted the need for further engagement which we will work jointly with Cardiff Council Adult Services to organise.
- C3SC facilitated NRW Cardiff Action for Nature Members Forum events, the first of which was held at Grange Pavilion in partnership with RSPB. The purpose of the event was to explore the support needs of groups with an interest in improving Cardiff's biodiversity and wildlife and what would make it easier for people organising action on nature and climate emergencies to succeed. We had a very productive session, with 47 participants and over 20 different groups represented. They shared views on the next steps to creating a fruitful Action for Nature movement in Cardiff. C3SC drafted and shared a report, which included the ideas around raising awareness and increasing knowledge and skills in an inclusive way, as well as developing a network to give a collective voice to Cardiff community-based environmental groups. Quotes from participants included
- *It's been a fantastic event that allowed us to talk about 'Action for Nature' together. Thank you!*

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- *So wonderful to network with people - I have collated lots of information and feel positive moving forward.*
- *The event was very helpful and informative. Good to know we are not alone. So good to see a farmer here too!*

Since the event we have shared regular updates with information on the Local Nature Recovery Action Plan consultation, funding, and other relevant opportunities. C3SC's Participation & Engagement Coordinator has also met with National Resources Wales, RSPB and the Cardiff Local Nature Partnership group to explore joint working, C3SC has since joined the Cardiff Local Nature Recovery Plan Working Group, and we are planning further engagement events to discuss the next steps.
- C3SC shared and invited an opportunity for members to Express an Interest in being part of a pilot to support and inform Cardiff and Vale Public Health Dietetic Team's new Children and Families Programme. The work involved managing a small grant for groups to support families to engage in the programme. C3SC provided the relevant support to run and facilitate the groups with Promo Cymru and complete a report. An EoI was received from Women Connect First (WCF) who were one of the groups who were successful in applying for the funding to engage with families from diverse ethnicities with children aged 27 months to 7 years old in the Butetown, Grangetown, Riverside and Canton areas of Cardiff and run focus groups with support from Promo Cymru and C3SC. One outcome is that WCF has been invited and is attending the Children and Families Reference Group to help Cardiff and Vale Public Health Dietetic Team shape and develop an inclusive and accessible programme for Black and Asian Minority Ethnic families in the Southern Arc of Cardiff. WCF told us they *"were happy to participate in this study as we work and support families from diverse ethnicities in the southern arc of Cardiff. The report highlights the needs and concerns of these families to enable Cardiff and Vale Public Health to tackle these issues and provide the necessary services. We have benefitted from the wider networking with other organisations to enable us to enrich our services to our families."*
- C3SC's CEO attends the Cardiff Public Services Board and, in this role, has been invited to Chair the Public Service Equality Network. The Network is a part of the commitment by Public Services in Cardiff to progress the recommendations from the Race Equality Taskforce that was set up in response to the Black Lives Matter Movement. It aims to bring PSB partners together and create an action plan with achievable, realistic goals that encourage good practice and collaboration on employment action to improve ethnic minority representation and progression in the local labour market, share achievements and address barriers. It *'represents a positive step towards achieving greater equity in employment and the outcomes in the delivery of public services.'*

There were a range of outcomes from our influencing, participation and engagement activities, including the establishment of working groups to promote and support the third sector's values and involvement in the delivery of public services, and securing small grants that support our members to pilot and develop sustainable services and activities that help tackle disadvantage, hardship and inequity. We have also taken steps to consider our infrastructure to support participation and engagement, and we are planning further developments in relation to our Member's Networks – including an emerging Cardiff Community Action (Anchors) Network (Cardiff CAN), how our Networks can be supported to further help contribute to the achievement of the outcomes under our VCSFE Strategy and pillars of activity, championing funding and commissioning of third sector services, advocating for the third sector's natural position in place-based delivery to be recognised and aligned in the GP Cluster and other statutory service led programmes, and opportunities for further connections with and between members, including digitally.

C3SC Volunteering

During the year the Cardiff Volunteer Centre (CVC) at C3SC has developed strategies that set out the steps that we will take to enable more people and communities to benefit from volunteering. We have and communities in Wales to access high quality inclusive volunteering opportunities:

- Supporting more people to enter volunteering, particularly people from traditionally disadvantaged communities
- Offering training and Networking opportunities to volunteer managers
- Providing advice and guidance on good practice in volunteer recruitment and retention

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- Matching and placing volunteers in third sector organisations
- Promoting and championing the value of volunteering
- Contributing to the shaping and developing of the Wales-wide Volunteering-Wales.net portal

What did we do?

- 528 people registered to volunteer on the new Volunteering-Wales.net portal.
- 602 enquiries responded to on good practice in managing, recruiting, and including diverse volunteers.
- 62 local groups and organisations worked with to develop inclusive volunteering schemes.
- 402 participants attended our 7 Volunteer Coordinators Network meetings and events

How well did we do it?

- 100% of participants reporting satisfaction with sessions attended.
- 98% of participants reporting growth in skills/use of knowledge acquired through advice/ events.

Key pieces of work by the team have included –

- Developing our approaches to attract more younger people into volunteering roles, including as coordinators and trustees. We administered a further round of the Youth led Grant Scheme funded by Welsh Government working with a panel of young volunteers we recruited to organise and decide which of the youth-led projects in Cardiff that applied should benefit from receiving a grant award. The funding was again oversubscribed, so panel members were involved in making critical decisions, and we have been working with the Open University in Wales and other partners to develop additional funding to support young people to get involved in volunteering.
- Facilitating the quarterly CVCN (Cardiff Volunteer Coordinators Network) meeting and advancing co-produced programmes and activities – such as a which attracted 23 participants and included a presentation by Swansea Council for Voluntary Services to learn from the work done with the West Glamorgan Regional Partnership Board and their Volunteer Managers Forum to develop a toolkit on 'Diversifying Your Volunteers'. This presentation helped to spark discussion and ideation for future works within the CVCN. Future CVCN meetings will work to operationalise the objectives set out in the drafted and shared CVCN action plan. Feedback on the network meeting was positive, such as
 - *'It was very interesting and informative', and*
 - *'I was able to make connections with other volunteer officers and people in industries who wanted to engage with volunteering'*
- Delivering training on relevant topics that support new and emerging priorities and programmes – including Building Alliances promoting positive partnership and Preparing for Volunteers - for which the feedback has been overwhelmingly positive - such as *'(C3SC) were excellent trainers. They developed a friendly and purposeful training environment and were extremely knowledgeable. I learned a lot in this session and look forward to attending future training sessions'*
- Following our recent successful assessment for the Investors in Volunteers accreditation, we have been developing our own volunteer programmes and schemes based on the inclusive approaches and best practice that underpinned our accreditation.
- A range of support – from outreaches and drop-in sessions, responding to enquiries, online support, supporting Health and Social Care strategic programmes, working with members, to develop volunteering opportunities with options for accommodating the different needs, and supporting partners to connect with and support volunteers. For example, the OU reported *"Working with the CVCs has helped The Open University in Wales create a valuable resource which we can extend in the future. It's also allowed us to forge long term relationships with the sector."* One of our member organisations who provide support services for people who are asylum seekers and refugees and who we work with providing a drop-in service to promote volunteering to help people gain confidence and awareness of

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UK and Wales systems, tackle isolation and develop their language and other key skills said *'C3SC has been in partnership with us for a number of years. They do outreach in our office every few weeks offering information about wider volunteering opportunities to our clients. They have also been involved in making videos featuring our volunteers and staff about the benefits of volunteering and the employment pathways that it can lead to. We regard C3SC very much as trusted partners.* We also hosted our fifth annual Cardiff Volunteer Awards (CVA) flagship event, which was our biggest event to date in terms of sponsorships, nominations and attendees. The Awards help us to recognise and celebrate the incredible work of so many people in our volunteer community who give their time for free to help others, and we involve volunteers in the event – for example, we inducted a new volunteer - a student at the University of South Wales, who supported the event alongside an existing volunteer to create short 'live' video interviews with Award winners. He has continued to volunteer at C3SC on other projects as a result of his volunteering, and reported having a positive experience, saying *"Volunteering at the Cardiff Volunteering Awards and for C3SC is an incredible experience that helped me to develop skills and confidence. It was great to celebrate people who are vital to the community."*

During the forthcoming year the Volunteer Centre plans to further build on and embed these activities across the range of programmes and activities - including with the private sector on Employer Supported and Young people focused Volunteering schemes and programmes, developing accredited training with the Open University, and supporting public sector programmes and volunteering schemes such as the South Wales Resilience Forum, Community Payback and Community Champions.

FINANCIAL REVIEW

Financial position:

The total income for the year was £1,089,429 (2023 - £1,149,536). Net income amounted to £31,220 (2023 – (£121,322)). 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 use our reserves to help us develop sustainably into the future.

Reserves policy

The Board of Trustees has kept its policy under review in recent years given the adverse climate that we have been operating in. Unrestricted funds not committed or invested in tangible assets (free reserves) held by the charity will 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 £720,739, restricted reserves is £19,411 and free reserves is £730,731.

Due to unreliability of levels of funding, the level of funding needed to meet core costs and sustain business continuity for six months is £350,000. The Trustee Board has adopted a Funding Strategy and Investment Plan for the allocation of monies held in excess of this amount that will enable critical investments in the organisation, working with its membership, to transition to a more diversified portfolio of assets, partnerships and funding stream that ensure we can develop, grow and sustain the services, activities and interventions people want to meet their needs and aspirations now and into the future.

Cardiff Third Sector Council (C3SC)

Trustees' Report

FUTURE PLANS

Having co-produced a strategy that makes the case for an independent and sustainable third sector supported by a robust and effective infrastructure, during the forthcoming year we plan to build on our progress to date in supporting, voicing and championing the not for profit sector and its invaluable contributions to helping to prevent costly hardship and crisis for more people through close connections with grassroots communities and ability to respond dynamically and flexibly to respond to the unique diversity of needs in Cardiff. We would not be able to achieve all we do without the huge support of our funders and partners, to whom we extend our sincere thanks and appreciation, or without the work, dedication and commitment of our fabulous team and our amazing community of members who make up the local voluntary, community, and social enterprise sector and who work tirelessly to make positive differences for all people in Cardiff and strive to ensure no-one is left behind.

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 all 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.

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 of trustees employs an operational team of 15 staff and 23 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 operations and support staff, as well as our volunteers and work placements who help to support our work.

Cardiff Third Sector Council (C3SC)

Trustees' Report

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 review at least annually, updates and approves a comprehensive register of the risks to which the charity is exposed which identifies potential risks, and 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 challenges to sustainability given the ongoing economic, legislative and political landscape with the added dimensions of the UK's exit from the European Union, the global COVID-19 pandemic, war in Europe and domestic political uncertainty all of which increase the risk of a further downward pressure on public finances alongside upward pressures on basic costs and demands for services, which jointly in turn negatively impact the funding and resources available to flow to the voluntary and community sector particularly in response to increases in need. The steps taken to address this include refreshing the organisation's funding strategy which will inform all our pillars of activity as we aim to develop new, integrated, sustainable models for working in partnership with the sector, and strengthen our advocacy for models of investment in the sector based on inclusion to better support the sector's essential role in the sustained improvement of individual and community wellbeing.

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)

Trustees' Report

Reference and Administrative Details

Charity Registration Number:	1068623
Company Registration Number:	03336421
	The charity is incorporated in Wales.
Registered Office:	Butetown Community Centre Loudoun Square Cardiff CF10 5JA
Auditor:	HSJ Audit Limited Statutory Auditor Severn House Hazell Drive Newport South Wales NP10 8FY
Bankers:	Unity Trust Birmingham Nine Brindley Place Birmingham B1 2HB

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Paul Keeping Christopher Kiiza Neil Binnell Terry Price Maria Mesa Radha Nair-Roberts Anthony Thomas Catherine Moulogo Sarah Duncan-Jones
Secretary:	Sheila Hendrickson-Brown
Senior staff:	Sheila Hendrickson- Brown - Chief Executive Officer Ebed Akotia - Volunteer Centre Manager Claire Chick - Third Sector Development Manager

Cardiff Third Sector Council (C3SC)

Trustees' Report

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 trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company 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 charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

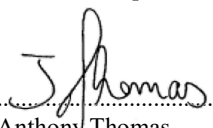
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 12 December 2024 and signed on its behalf by:


.....
Anthony Thomas
Trustee

Cardiff Third Sector Council (C3SC)

Independent Auditor's Report to the Members of Cardiff Third Sector Council (C3SC)

Opinion

We have audited the financial statements of Cardiff Third Sector Council (C3SC) (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 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 auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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

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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

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

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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Cardiff Third Sector Council (C3SC)

Independent Auditor's Report to the Members of Cardiff Third Sector Council (C3SC)

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

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

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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 2), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor 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 an auditor's report 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiries of management, those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing minutes of meetings of those charged with governance; Evaluating the reasons for any large or unusual transactions;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations to underlying supporting documentation.

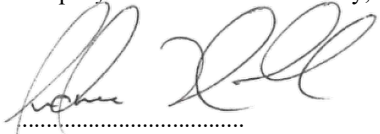
Cardiff Third Sector Council (C3SC)

Independent Auditor's Report to the Members of Cardiff Third Sector Council (C3SC)

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's trustees those matters we are required to state to them in an auditor's 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Mr Andrew Hill FCCA ACA DChA BFP (Senior Statutory Auditor)
For and on behalf of HSJ Audit Limited, Statutory Auditor

Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

13 December 2024

Cardiff Third Sector Council (C3SC)

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	427,734	-	427,734
Charitable activities	4	50,043	608,322	658,365
Investment income	6	3,330	-	3,330
Total income		<u>481,107</u>	<u>608,322</u>	<u>1,089,429</u>
Expenditure on:				
Charitable activities	7	<u>(463,758)</u>	<u>(594,451)</u>	<u>(1,058,209)</u>
Total expenditure		<u>(463,758)</u>	<u>(594,451)</u>	<u>(1,058,209)</u>
Net income		<u>17,349</u>	<u>13,871</u>	<u>31,220</u>
Net movement in funds		17,349	13,871	31,220
Reconciliation of funds				
Total funds brought forward		<u>720,739</u>	<u>19,411</u>	<u>740,150</u>
Total funds carried forward	20	<u><u>738,088</u></u>	<u><u>33,282</u></u>	<u><u>771,370</u></u>

Cardiff Third Sector Council (C3SC)

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	463,258	-	463,258
Charitable activities	4	114,778	562,841	677,619
Other trading activities	5	6,600	-	6,600
Investment income	6	1,295	-	1,295
Other income		764	-	764
Total income		<u>586,695</u>	<u>562,841</u>	<u>1,149,536</u>
Expenditure on:				
Charitable activities	7	<u>(623,012)</u>	<u>(647,846)</u>	<u>(1,270,858)</u>
Total expenditure		<u>(623,012)</u>	<u>(647,846)</u>	<u>(1,270,858)</u>
Net expenditure		<u>(36,317)</u>	<u>(85,005)</u>	<u>(121,322)</u>
Net movement in funds		(36,317)	(85,005)	(121,322)
Reconciliation of funds				
Total funds brought forward		<u>757,056</u>	<u>104,416</u>	<u>861,472</u>
Total funds carried forward	20	<u><u>720,739</u></u>	<u><u>19,411</u></u>	<u><u>740,150</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 20.

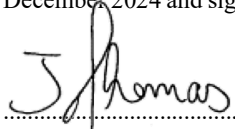
Cardiff Third Sector Council (C3SC)

(Registration number: 03336421)

Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	7,357	4,691
Current assets			
Debtors	16	242,332	202,646
Cash at bank and in hand	17	702,705	900,544
		<u>945,037</u>	<u>1,103,190</u>
Creditors: Amounts falling due within one year	18	<u>(181,024)</u>	<u>(367,731)</u>
Net current assets		<u>764,013</u>	<u>735,459</u>
Net assets		<u><u>771,370</u></u>	<u><u>740,150</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		33,282	19,411
Unrestricted income funds			
Unrestricted funds		<u>738,088</u>	<u>720,739</u>
Total funds	20	<u><u>771,370</u></u>	<u><u>740,150</u></u>

The financial statements on pages 19 to 37 were approved by the trustees, and authorised for issue on 12 December 2024 and signed on their behalf by:



 Anthony Thomas
 Trustee

Cardiff Third Sector Council (C3SC)

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income/(expenditure)		31,220	(121,322)
Adjustments to cash flows from non-cash items			
Depreciation		3,254	3,374
Investment income	6	(3,330)	(1,295)
		31,144	(119,243)
Working capital adjustments			
Increase in debtors	16	(39,686)	(79,371)
Decrease in creditors	18	(5,540)	(5,509)
(Decrease)/increase in deferred income		(181,167)	303,576
Net cash flows from operating activities		(195,249)	99,453
Cash flows from investing activities			
Interest receivable and similar income	6	3,330	1,295
Purchase of tangible fixed assets	15	(5,920)	(3,268)
Net cash flows from investing activities		(2,590)	(1,973)
Net (decrease)/increase in cash and cash equivalents		(197,839)	97,480
Cash and cash equivalents at 1 April		900,544	803,064
Cash and cash equivalents at 31 March		702,705	900,544

All of the cash flows are derived from continuing operations during the above two periods.

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Butetown Community Centre

Loudoun Square

Cardiff

CF10 5JA

These financial statements were authorised for issue by the trustees on 12 December 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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.

Basis of preparation

Cardiff Third Sector Council (C3SC) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

Income and endowments

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.

Donations and legacies

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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Investment income is recognised on a receivable basis.

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.

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.

Charitable activities

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.

Grant expenditure

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.

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% straight line

Trade debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade 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.

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

Fund structure

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.

Hire purchase and finance 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.

Pensions and other post retirement obligations

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.

Financial instruments

Classification

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.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Grants, including capital grants;			
Government grants	200,000	200,000	208,310
Grants from other charities	227,734	227,734	254,698
Regular giving and capital donations	-	-	250
	<u>427,734</u>	<u>427,734</u>	<u>463,258</u>

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

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

	2024	2023
	£	£
Wales Council for Voluntary Action/TSSW Grant	200,344	229,530
Cardiff City Council - core funding	100,000	158,310
Cardiff and Vale University Health Board	20,990	20,827
WCVA Kickstart Scheme	-	4,341
Cardiff City Council - Shared Prosperity Funding	100,000	50,000
CVA Sponsorship	6,400	
	<u>427,734</u>	<u>463,008</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Training	588	-	588	450
Payroll services	1,095	-	1,095	930
Grants	48,360	-	48,360	455,841
Contract income	-	608,322	608,322	110,398
Partnership agreements	-	-	-	107,000
Other engagement work	-	-	-	3,000
	<u>50,043</u>	<u>608,322</u>	<u>658,365</u>	<u>677,619</u>

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

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

	2024	2023
	£	£
WCVA/TSSW Youth Led Grants	-	6,650
WCVA - Active Inclusion Fund	-	57,484
Cardiff City Council - Community Renewal Fund	-	25,035
Cardiff City Council - Food Poverty Capital Grant	-	55,196
Cardiff and Vale University Health Board - Health and Social Care Facilitator Role	20,990	39,049
Warm Welcome Spaces Fund	-	85,427
Cardiff City Council - Cardiff's Summer of Fun	-	187,000
Unpaid Carer Commission	27,370	-
	<u>48,360</u>	<u>455,841</u>

Contract income, included in the above, is as follows:

	2024	2023
	£	£
Cardiff and Vale University Health Board: Loneliness and Isolation	-	10,000
Cardiff and Vale University Health Board: Community Mapping	-	10,000
Cardiff and Vale University Health Board: Move More, Eat Well Small Grants Scheme	-	25,000
Cardiff and Vale University Health Board: Shaping Our future Wellbeing	-	15,400
Cardiff and Vale University Health Board: Starting Well Partnership Engagement Support	-	24,000
Cardiff and Vale University Health Board: Emotional Wellbeing and Support	-	10,498
Cardiff and Vale University Health Board: The Winter Wellbeing Programme	-	7,500
Cardiff and Vale University Health Board: Social Prescribing	-	5,500
Natural Resources Wales: Building Empowerment and Resilience Project	-	2,500
Cardiff and Vale University Health Board: Social Care	38,886	-
Cardiff City Council: Shared Prosperity Funding	118,724	-
WCVA/TSSW: TSPC	2,334	-
WCVA/TSSW: Youth Led Grants	6,650	-
WCV Active Inclusion Fund	46,209	-
Cardiff and Vale University Health Board: Health & Social Care Facilitator	68,519	-
Unpaid Carers Grant	327,000	-
	<u>608,322</u>	<u>110,398</u>

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

Partnership income, included in the above, is as follows:

	2024	2023
	£	£
Vale of Glamorgan Council: HAU Third Sector Fund	-	30,000
TSSW Comic Relief Grassroots Grants Scheme in Wales	-	77,000
	<u>-</u>	<u>107,000</u>
	<u>-</u>	<u>107,000</u>

5 Income from other trading activities

	Total funds £	Total 2023 £
Sponsorship income	-	6,600
	<u>-</u>	<u>6,600</u>
	<u>-</u>	<u>6,600</u>

6 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>3,330</u>	<u>3,330</u>	<u>1,295</u>

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Note				
Sector support and development	184,445	-	184,445	179,123
Depreciation, amortisation and other similar costs	3,253	-	3,253	2,868
Grant funding of activities	-	301,070	301,070	471,564
Staff costs	259,264	293,381	552,645	594,728
Governance costs	16,796	-	16,796	22,575
	<u>463,758</u>	<u>594,451</u>	<u>1,058,209</u>	<u>1,270,858</u>

In addition to the expenditure analysed above, there are also governance costs of £16,796 (2023 - £22,575) which relate directly to charitable activities. See note 8 for further details.

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Audit fees			
Audit of the financial statements	5,820	5,820	6,378
Other governance costs	1,780	1,780	-
Allocated support costs	9,196	9,196	16,197
	<u>16,796</u>	<u>16,796</u>	<u>22,575</u>

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Grant-making

Analysis of grants

	Grants to institutions 2023 £	Grants to individuals 2024 £
Analysis		
Cardiff & Vale UHB - Unpaid Carers Grant	-	301,070
Institutional Grants (detail noted below)	471,564	-
	<u>471,564</u>	<u>301,070</u>

Below are details of material grants distributed to institutions

Name of grant	Activity	2023 £	2024 £
Summer of Fun (multiple institutions)	Grants	168,230	-
TSSW Comic Relief (multiple institutions)	Grants	75,950	-
Warm Spaces (multiple institutions)	Grants	57,000	-
Cardiff Council - Food Poverty grant (multiple institutions)	Grants	39,844	-
Community Renewal Fund (multiple institutions)	Grants	21,719	-
HAU Third Sector Fund (multiple institutions)	Grants	27,000	-
Loneliness and Social Isolation (multiple institutions)	Grants	16,675	-
Small Grants (multiple institutions)	Grants	65,146	-
		<u>471,564</u>	<u>-</u>

10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Audit fees	5,820	6,378
Depreciation of fixed assets	<u>3,254</u>	<u>2,868</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

12 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	483,867	512,005
Social security costs	42,775	51,963
Pension costs	26,003	30,760
	<u>552,645</u>	<u>594,728</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Average number of employees	<u>14</u>	<u>14</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £135,858 (2023 - £157,806).

13 Auditors' remuneration

	2024 £	2023 £
Audit of the financial statements	<u>5,820</u>	<u>6,378</u>

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	14,367	14,367
Additions	5,920	5,920
At 31 March 2024	<u>20,287</u>	<u>20,287</u>
Depreciation		
At 1 April 2023	9,676	9,676
Charge for the year	3,254	3,254
At 31 March 2024	<u>12,930</u>	<u>12,930</u>
Net book value		
At 31 March 2024	<u>7,357</u>	<u>7,357</u>
At 31 March 2023	<u>4,691</u>	<u>4,691</u>

16 Debtors

	2024 £	2023 £
Trade debtors	228,600	178,302
Prepayments	-	4,161
Other debtors	13,732	20,183
	<u>242,332</u>	<u>202,646</u>

17 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>702,705</u>	<u>900,544</u>

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	10,292
Other taxation and social security	922	-
Other creditors	594	11,871
Accruals	32,508	17,401
Deferred income	147,000	328,167
	<u>181,024</u>	<u>367,731</u>
	2024 £	2023 £
Deferred income at 1 April 2023	328,167	24,591
Resources deferred in the period	147,000	328,167
Amounts released from previous periods	<u>(328,167)</u>	<u>(24,591)</u>
Deferred income at year end	<u>147,000</u>	<u>328,167</u>

Funds received in relation to Cardiff & Vale University Health Board - Unpaid Carers Grant which had yet to be distributed are treated as deferred at the end of each reporting period. This is income for short breaks for unpaid carers being administered by the organisation for the current reporting period.

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £26,003 (2023 - £30,760).

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

20 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General fund	720,739	481,107	(463,758)	738,088
Restricted funds				
Cardiff and Vale University Health Board - Health and Social Care	4,438	38,886	(43,324)	-
WCVA/TSSW Youth Led Grants	702	8,984	(2,334)	7,352
Cardiff and Vale Integrated Health and Social Care Partnership Engagement Framework	659	-	(659)	-
Loneliness and Social Isolation Fund	3,780	-	(3,780)	-
Food Poverty Capital grant	9,832	-	(9,832)	-
Active Inclusion Fund	-	46,209	(46,209)	-
Cardiff & Vale University Health Board - Unpaid Carers Grant	-	327,000	(301,070)	25,930
Cardiff & Vale University Health Board - Hubs engagement	-	68,519	(68,519)	-
Cardiff City Council Shared Prosperity Funding	-	118,724	(118,724)	-
Total restricted funds	<u>19,411</u>	<u>608,322</u>	<u>(594,451)</u>	<u>33,282</u>
Total funds	<u><u>740,150</u></u>	<u><u>1,089,429</u></u>	<u><u>(1,058,209)</u></u>	<u><u>771,370</u></u>

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General fund	757,056	586,695	(623,012)	720,739
Restricted				
Cardiff and Vale University Health Board - Health and Social Care	4,564	39,049	(39,175)	4,438
WCVA/TSSW Youth Led Grants	-	6,650	(5,948)	702
Hau Third Sector Fund	-	30,000	(30,000)	-
Cardiff and Vale Integrated Health and Social Care Partnership Engagement Framework	659	-	-	659
Winter Pressures Fund	16,340	-	(16,340)	-
Loneliness and Social Isolation Fund	-	22,727	(18,947)	3,780
Welsh Government EU Food Poverty Funding	15,552	-	(15,552)	-
Cooking equipment to the Community Food Retail Network	2,749	-	(2,749)	-
Food Poverty Capital grant	-	55,196	(45,364)	9,832
Community Renewal Fund	41,616	25,035	(66,651)	-
Winter Pressures 'Project Officers'	22,936	-	(22,936)	-
Active Inclusion Fund	-	57,484	(57,484)	-
Warm Welcome Spaces	-	62,700	(62,700)	-
Cardiff's Summer of Fun	-	187,000	(187,000)	-
Comic Relief Grassroots grants scheme in Wales	-	77,000	(77,000)	-
Total restricted funds	<u>104,416</u>	<u>562,841</u>	<u>(647,846)</u>	<u>19,411</u>
Total funds	<u><u>861,472</u></u>	<u><u>1,149,536</u></u>	<u><u>(1,270,858)</u></u>	<u><u>740,150</u></u>

The specific purposes for which the funds are to be applied are as follows:

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/TSSW Youth Led Grants: set up to fund and support diverse youth focused groups across Cardiff, whose objectives were to increase the participation and influence of young people aged 14-25 in the local community.

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2024

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	7,357	-	7,357
Current assets	764,755	180,282	945,037
Current liabilities	(34,024)	(147,000)	(181,024)
Total net assets	<u>738,088</u>	<u>33,282</u>	<u>771,370</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	4,691	-	4,691
Current assets	1,083,779	19,411	1,103,190
Current liabilities	(367,731)	-	(367,731)
Total net assets	<u>720,739</u>	<u>19,411</u>	<u>740,150</u>

22 Analysis of net funds

	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	900,544	(197,839)	702,705
Net debt	<u>900,544</u>	<u>(197,839)</u>	<u>702,705</u>
	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	803,064	97,480	900,544
Net debt	<u>803,064</u>	<u>97,480</u>	<u>900,544</u>