

Company registration number: 03336421

Charity registration number: 1068623

Cardiff Third Sector Council (C3SC)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

HSJ Audit Limited
Statutory Auditor
Severn House
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Newport
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Cardiff Third Sector Council (C3SC)

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Cardiff Third Sector Council (C3SC)

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 2025.

Cardiff Third Sector Council (C3SC) is the local charity responsible for supporting voluntary organisations and groups in Cardiff, enabling inclusive local volunteering, and promoting community action. We aim to provide advice, information, and support that enables voluntary organisations and groups to make a greater difference together. We have a long-held, trusted role in providing a collective voice for the third sector, supporting effective community participation and engagement in Cardiff. We understand the essential role volunteers and the sector play in providing the services people want and need and in driving social change, and the benefits this brings in our society.

Our Mission is to develop, promote, support, and represent the voluntary sector and volunteering in Cardiff.

C3SC's Mission is underpinned by our Values - the belief that a strong and active third sector builds more equal, resilient, cohesive and inclusive communities, and gives people a meaningful opportunity to improve their health, wellbeing, and prosperity.

C3SC's ambition is further defined by the following 4 pillars of work and is underpinned by our commitment to Sustainability, Equality, Fairness and Diversity in all that we do:

- Thriving and Sustainable Communities
- Good Governance
- Influence and Engagement
- Volunteering

During the year, the recent trends of ongoing social, political, economic, and technologic change have continued. In this climate, it has never been more important for the charity sector to play its role in tackling disadvantage by offering trusted inclusive, community led services that prevent people from being excluded or from falling into crisis.

This picture of challenge and change is also characterised by increasing demands for services with limited resources. Efforts have been focused on supporting the sector to respond creatively and to adapt and find the resources, connections and opportunities for influence needed to move forward and provide effective services that meet the needs of communities who need them most.

Thriving and Sustainable Communities

Community development work under this pillar of activity is our highest area of demand. It includes the work we do with hundreds of community groups and organisations in Cardiff each year to support them with the information and advice they need to sustainably develop and deliver high quality community focused services and activities. The continuing financial uncertainty from the economic crisis, conflicts and disasters across the world, and austerity contribute to an increasingly complex and competitive environment and are having an ongoing direct impact on service users as well as on voluntary organisations and those who fund them. The demand for voluntary sector support and services is increasing, whilst at the same time these conditions continue to make securing sustainable funding and support for the sector more challenging.

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Informed by our Voluntary, Community, Faith, and Social Enterprise (VCFSE) Strategy co-produced with members and partners in 2023, we have supported the voluntary sector to adapt in the current climate of significant change. Our support services aim to better enable the sector to survive, prosper, and receive due recognition and investment in its vital role of supporting vulnerable people and traditionally underserved communities to be more connected and resilient. This has included working with community groups and organisations delivering services to help people with a range of concerns - finding employment, maximising household incomes, managing health conditions, dealing with homelessness, addressing the impacts of adversity, tackling loneliness, learning new skills, getting involved in greening projects, settling into life in the UK and connecting, amongst others. We have supported the sector with -

- Free confidential advice and up to date information on finding funding and resources and other areas of interest to the sector
- Advocating for and administering small grant schemes and distributing grants
- Sharing and promoting good financial management knowledge and practice
- Delivering training - including diversifying funds and resources through financial and resource planning and management and effectively drafting applications
- Running events – such as Meet the Funder, stalls at partners' events and venues, and outreach sessions
- - to proactively extend our reach and opportunities to provide community development advice and support

What did we do?

- 2,046 enquiries received and dealt with
- 345 funding enquiries received and responded to
- 33 funding events and training sessions delivered to 422 participants.
- Groups supported to apply for £2.049m of funding
- 174 groups provided with development support to develop new initiatives and support their sustainability
- 60 organisations supported to develop volunteer schemes

How well did we do it?

- 95% of participants reporting satisfaction with sessions
- £312k of funding distributed to voluntary groups through our small grant schemes
- £1.77m of external funding secured by our member groups and organisations with our support

One group supporting people who are homeless told us *‘C3SC have been an amazing team from the very start, providing clear guidance on setting up the charity, providing connections with like-minded people, sending grant funding applications and support (and a lot of patience) when we were struggling...’*. One of their service users said about the charity we helped to set up *‘I feel safe and not pressured or judged. I am disabled, alone, and I feel included – (they) make me feel human and give me a purpose.’*

As grant funding and general support for third sector provision reduces, and the funding environment and resource opportunities move increasingly away from investing in general social value to responding to evidenced need and alignment with local priorities, we have sought to embed evidence and needs led approaches in more areas of our work. In issuing small grants we've aimed to support collaborative sustainable approaches by using the opportunities to work with members to develop a deeper understanding directly from traditionally seldom heard and disadvantaged communities of the interventions that can help. We have brought these invaluable perspectives into our work supporting groups to develop community-led solutions to improve the opportunities and quality of life for people living and working in Cardiff. And the evidence gathered has been shared with partners to help create policy and programmes that inclusively tackle the city's priorities.

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As well as opening opportunities to discuss and transfer a range of knowledge and skills – such as grant management, policy development and drawing down other funding – supporting groups has also enabled us to help groups with developing sustainable provision that will exist beyond the term of the funding. Drawing on the unique opportunities to directly hear the voices of service users, small grants have also helped in the development of more connections with the sector and enabled more of our community development work to include advice, linkages and support to address sustainability for the longer term through greater collaboration.

Plans for the forthcoming year include further progressing our Strategy towards strengthening the sector's support in service pathways - including mental health, substance misuse, neurodiversity, and dementia - and further embedding the immense added value of hearing directly from communities about their needs to help shape future work. This focus on community involvement, outcomes and solutions has also been embedded in other C3SC opportunities and events – such as training, Networks, working increasingly with funders – and further steps to translate these changes into new opportunities, projects and programmes will help with progressing our Strategy in the year ahead. Key to our success will be the amount of funding and resources we help the sector to lever in to deliver grass roots services that ensure everyone is included as we work to strengthen public services, our economy and our communities and ensure everyone benefits from delivery of the city's priorities and programmes.

Good Governance

We work to support trustees by providing a one stop shop for the voluntary sector for tailored advice, mentoring and support through a range of interventions in response to all levels of need. The aim is to help trustees and leaders to develop and grow their voluntary groups and organisations, respond to opportunities, resolve challenges, and increase sustainability enabling them to achieve their mission and benefit the public. We helped hundreds of not-for-profit groups and organisations, from small volunteer-led groups to large charities, with

- Direct advice and information
- Training in governance and leadership
- Peer networking events
- More in-depth guidance – including on drafting constitutions and plans, finding the most appropriate legal structure, social entrepreneurship, conflict resolution and compliance

Trends have continued in the increasingly technical nature of our support to individuals, committees and boards and in overall numbers of requests and enquiries from people involved in running third sector groups and organisations to increase their skills, knowledge, and confidence in leading their groups or organisations, operate effectively and efficiently and recruit skilled trustees.

Alongside providing advice and information, we have supported Boards and Committees with practical help, general and bespoke training sessions, mentoring, Network meetings and other opportunities for third sector leaders to share experiences and learning to help them manage their charities and community groups and set up new initiatives, navigating through the ongoing challenge and instability in the economic and social environment. We have worked with a huge range of groups - tackling environmental issues, homelessness, inequality and inequity, running volunteering schemes and community centres, etc. – many of whom are in the southern arc of Cardiff, which continues to be the most deprived area in Cardiff and Wales and includes many of the most marginalised communities in our population.

What did we do?

- 261 governance enquiries received and responded to leading to support sessions providing more in-depth governance advice.
- 14 Trustee networks and events delivered to 77 participants

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How well did we do it?

- 92% of participants at our events reported a growth in knowledge and skills

One group who we worked with to support the trustees to develop their community action provision in Cardiff's southern arc told us *'C3SC have been instrumental for us throughout this period of significant change and growth in our organisation. They have been a consistent support as well as a great source of expertise, resources, and guidance. Our relationship with the team has had a tangible impact on our sustainability and we appreciate their time, knowledge, and enthusiasm.* Another group of BME-led organisations who we supported to work in collaboration told us *'Thanks for your dedication and commitment to the establishment of the Alliance ...I commend C3SC for their leadership and support in driving this collaborative working model forward especially in these times of difficulty and austerity.'*

We plan to continue to develop and deliver a range of responses and solutions to ensure groups and organisations can access opportunities to connect, develop and flourish:

- as part of our VCFSE Strategy and Funding Strategy, 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 delivery of refreshed Networks, to further develop the Third Sector Leaders and 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 developments in our Trustees' toolkit programme of work.
- as part of our Strategic Business Plan, 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 work on Data and Research, monitor our performance and demonstrate and share outcomes to inform our planning, shape our approaches and unlock opportunities.

This work supports the delivery of inclusive public services through the vital innovative and preventive approaches the sector provides helping to reduce gaps in services and bring about social change. The unique connection we have developed with trusted community-led services who reach traditionally excluded population groups support us to act as an advocate for the diversity of needs in our communities. Through our services and interventions, we aim to increase the number of local voluntary sector groups who can operate effectively so that more people and communities' benefit from the long-term positive impact the sector offers.

Effective Participation and Influence

The voluntary sector is expert in bringing community voices, including the views of excluded communities, to shape service plans and delivery. We understand the community and voluntary sector has a significant role to play in engaging with and advocating for the needs of seldom heard communities and the importance of what they tell us to help influence and bring about changes to policy and the design of public services.

We have over 1,200 voluntary sector members mapped in our directory, and we work across the third sector to tackle gaps in support by acting as an advocate for excluded communities through proactive engagement. This supports our work in developing innovative community-led grass roots services and activities and working with public services to inform policy and to ensure services reach and meet the needs across the diversity of the community. This has included

- Undertaking and facilitating community engagement and research
- Brokering relationships, facilitating networks and organising partnership events
- Providing capacity building support in influencing and engagement through training and Networks

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- Bringing the voice from the sector to strategic leadership governance arrangements – such as the Cardiff Public Services Board, the Cardiff and Vale Regional Partnership Board and the Third Sector Partnership Council

What did we do?

- 599 enquiries responded to on third sector influence and community participation
- 57 Network and engagement sessions held
- 274 local governance and partnership meetings attended at which representations were made sharing views and experiences from the community to shape plans and services.
- 542 consultations and opportunities promoted
- 45 consultation responses coordinated and submitted bringing the voice of the sector and local communities to the strategic arena.
- 35 evidence reports and consultation responses drafted and submitted to public sector meetings and in response to opportunities for effective influence.
- 96% of participants reporting satisfaction with ability to influence at meetings attended.

How well did we do it?

We worked with member groups on the consultation on the local Health Board's 10-year Strategy to hear from less frequently heard communities – such as younger people, people with disabilities, people with substance misuse challenges. We provided a small grant to run focus groups and one to one consultation, as well providing the groups with information and running training sessions on how to deliver the focus groups, promote the survey and complete their evidence reports. One established charity who provide support services for young people fed back *“we were part of both stages (of the consultation); it was a brilliant opportunity for the young people we work with to have their voices heard. (...) And young people, from the feedback I have heard, really felt listened to and were grateful for the experience and the opportunity to have their voice heard, in particular for our young carers group because they have a lot of involvement with health in supporting their cared for person.”* and *“This was a great opportunity for people who because of their circumstance would not be able to engage in those conversations so, I am really glad we were able to talk to as many people as we were, and I am sure if something similar comes again they will be equally as keen to share their opinions.”*

The team attend a range of meetings with strategic partners in our role of engagement and influence and providing a collective voice for the voluntary sector to develop and strengthen connections and the sector's role in delivering priorities - including the Public Services Board, GP Cluster meetings, Pan Cluster Planning Group meetings and S16 (Social Value Commissioning) Forum Planning Meetings for Local Authority Adult Services. These meetings feed into discussions with our members at Network meetings, creating connections and providing opportunities for the third sector to co-produce approaches and activities - such as opportunities to support the local GP Clusters. Networks are C3SC's main vehicle for providing a coordinated voice for the voluntary sector on shared issues that affect them. Some sessions are themed around strategic goals - such as Health, Social Care and Wellbeing, and Starting Well - and others are convened to respond to specific issues or challenges and respond to consultations - including bringing together traditionally excluded groups to provide feedback on Cardiff Council's budget, and a focus group on the Council's Strategic Equality Plan.

We have worked with communities, including seldom heard groups, to enable more people to be involved and play an active role in influencing and engagement as we progress our VCFSE Strategy and during the forthcoming year we plan to further embed our Strategy for Cardiff and strengthen routes for the sector to be supported through a strong infrastructure and help shift the balance from the additional strain on public services and finances of high demand and early reliance on public services, towards increased community action and social change, including.

- Delivering training and opportunities for collaboration to develop grass roots services

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- Working with policy makers at a local, regional and national level to ensure community action is integrated in the delivery of public services
- Working with the sector to ensure, there is grass roots influence on policies and involvement in delivering services - such as increased opportunities in commissioning, on community-led Social Prescribing, linking the sector to health pathways - so they have the broadest reach and positive impact on the lives of diverse people
- Promoting and developing activities and bringing in resources to support the wider role the voluntary sector plays in tackling hardship and inequality and preventing disadvantage.

Volunteering

Volunteering is a key area in which it is clear how the voluntary sector embraces community action in new and imaginative ways to make a difference. A few examples include:

- Community members sharing information to increase access to everything from education, benefits and health, befriending and support, food, growing and clothing to digital services and Apps
- Staffing a range of community-led activities - outreaches, shops, stalls, foodbanks, clothes banks, gardens, allotments, advice services, peer support, advocacy - often by people with lived experience promoting inclusion and prevention
- Supporting the provision of services in a range of community languages

These are just some of the many examples of the ways volunteering is helping people day to day to tackle the financial hardship arising from the ongoing cost-of-living pressures, and the impacts of poverty, ill health, adverse experiences, global conflicts and disasters, and other issues. The Volunteer Centre helps groups and organisations to set up and run schemes that are inclusive, safe and effective in responding to these needs –

- Supporting people to enter volunteering opportunities, including matching and placing volunteers in third sector organisations, supporting them to access opportunities that help them to move forwards
- Supporting volunteer managers with volunteer recruitment and retention through advice, guidance, Networks and training
- Connecting volunteer managers with peers and partners to develop schemes in response to needs
- Advocating the value of volunteering and its vital role in developing community focused solutions with its positive benefits on the wellbeing of people who volunteer and their communities.
- Running small grant schemes supporting more people, particularly young people, to get into volunteering

What did we do?

- 1,060 people registered to volunteer on refreshed Volunteering-Wales.net portal.
- 478 enquiries responded to on good practice in managing, recruiting, and including diverse volunteers.
- 117 local groups and organisations worked with to develop inclusive volunteering schemes.
- Over 500 participants attended our 22 Volunteer Coordinators Network meetings and volunteering focused sessions.
- 100% of participants reporting satisfaction with sessions attended.
- 96% of participants reporting growth in skills/use of knowledge acquired through advice/ events.

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How well did we do it?

In the last year, the Volunteer Centre supported the development and implementation of the Third Sector Support Wales Volunteering-Wales portal. More than 1,000 applications were processed from people looking to get into volunteering, with over 300 joined volunteering placements.

We worked with partners to promote volunteering to as wide a range of people as possible, including working with the Open University to promote volunteering opportunities for young people, who shared with us ‘C3SC’s local knowledge of - and strong relationships with - youth-led and youth-involving community organisations (helped) to get identified youth focussed groups to participate and effectively engage with the project; participating groups/young people were able to access a skills development and activities grant, and (we) identified what effective practice - resources, mentoring, youth motivations for engaging in activities - looks like on the ground for supporting young people’s successful Employment, Education and Training transitions.’

For many voluntary groups and organisations, volunteering is an essential part of their vital work and C3SC aims to help groups with the process of developing, sustaining and monitoring their volunteering schemes and to respond to the growing demand for flexible placements for a diversity of people at all stages of their lives, education, employment. Working with our Networks we will develop and promote opportunities that enable more people to get into volunteering in ways that balance with other circumstances and commitments, contributing to public services and playing essential roles in their communities.

Our goal is to support the sector so people can develop and deliver community action or get into volunteering confidently, knowing they are making a real impact.

As we come to the end of another year of challenge and change, we would like again take the opportunity to extend sincere thanks to 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 steadfast in our commitment to listening to what you are telling us and in our hope that you continue to see this reflected in the ways we work with you.

We are genuinely honoured with the diversity of members and partners who look to us increasingly to provide effective solutions and to see the trust with which we are regarded, and with the continuing trend of steady growth in our membership representing a huge span of charitable activities, goals and achievements delivering the local services and activities people need.

We are grateful to our fellow trustees and to the team at C3SC for the shared commitment to our communities, which is demonstrated daily in the creative and inclusive ways we work together to tackle the challenges we have faced through this longstanding period of economic, political and social uncertainty and working with members to deliver effective, coordinated, responsive help and community advocacy to enable a joined up, effective contribution to public service delivery and a collective voice in the strategic dialogue with partners across sectors.

In these challenging times, we need voluntary services that work at the heart of our communities, increasing wellbeing, strengthening our economy and supporting public service delivery and enabling everyone in Cardiff to prosper and thrive. We also need the voluntary sector infrastructure in place to support this to happen. We plan to continue to deliver our broad range of community development services and to advocate for models of funding, involvement and community engagement that support a public service culture and economy that strengthens communities and includes everyone.

Objectives and activities

Public benefit

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 into action.

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The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

Administering small grants to support a wide range of projects and communities to address causes such as tackling poverty and hardship, particularly for traditionally excluded 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. Strict codes of conduct, including declarations of interest, are adhered to.

Financial review

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.

At 31 March 2025, the charity held unrestricted reserves of £706,672. After accounting for those funds tied up in tangible fixed assets, the charity held free reserves of £702,083.

At 31 March 2025, the charity held restricted reserves of £9,444.

Policy on reserves

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.

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.

Plans for future periods

Aims and key objectives for future periods

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.

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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

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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 (resigned 15 January 2025)
Secretary:	Sheila Hendrickson-Brown
Senior staff:	Sheila Hendrickson- Brown - Chief Executive Officer Ebed Akotia - Volunteer Centre Manager Claire Chick - Third Sector Development Manager

Structure, governance and management

Nature of 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 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.

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Induction and training of 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.

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.

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Major risks and management of those risks

Risk management

The board of trustees reviews 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.

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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 proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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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 6 November 2025 and signed on its behalf by:



.....
Paul Keeping
Chairman and 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 2025, 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 2025 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 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.

We have nothing to report in this regard.

Cardiff Third Sector Council (C3SC)

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

Opinion on other matter 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 12), 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)

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

7 November 2025

Cardiff Third Sector Council (C3SC)

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	573,333	72,982	646,315
Charitable activities	4	76,095	250,533	326,628
Investment income	5	3,489	-	3,489
Other income		8,535	-	8,535
Total income		<u>661,452</u>	<u>323,515</u>	<u>984,967</u>
Expenditure on:				
Charitable activities	6	<u>(692,868)</u>	<u>(347,353)</u>	<u>(1,040,221)</u>
Total expenditure		<u>(692,868)</u>	<u>(347,353)</u>	<u>(1,040,221)</u>
Net expenditure		<u>(31,416)</u>	<u>(23,838)</u>	<u>(55,254)</u>
Net movement in funds		(31,416)	(23,838)	(55,254)
Reconciliation of funds				
Total funds brought forward		<u>738,088</u>	<u>33,282</u>	<u>771,370</u>
Total funds carried forward	20	<u>706,672</u>	<u>9,444</u>	<u>716,116</u>

The notes on pages 21 to 35 form an integral part of these financial statements.

Cardiff Third Sector Council (C3SC)

Statement of Financial Activities for the Year Ended 31 March 2025 (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	448,724	-	448,724
Charitable activities	4	29,053	608,322	637,375
Investment income	5	3,330	-	3,330
Total income		<u>481,107</u>	<u>608,322</u>	<u>1,089,429</u>
Expenditure on:				
Charitable activities	6	<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>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 20.

The notes on pages 21 to 35 form an integral part of these financial statements.

Cardiff Third Sector Council (C3SC)

(Registration number: 03336421)

Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	4,589	7,357
Current assets			
Debtors	15	25,015	242,332
Cash at bank and in hand	16	<u>711,103</u>	<u>702,705</u>
		736,118	945,037
Creditors: Amounts falling due within one year	17	<u>(24,591)</u>	<u>(181,024)</u>
Net current assets		<u>711,527</u>	<u>764,013</u>
Net assets		<u><u>716,116</u></u>	<u><u>771,370</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		9,444	33,282
Unrestricted income funds			
Unrestricted funds		<u>706,672</u>	<u>738,088</u>
Total funds	20	<u><u>716,116</u></u>	<u><u>771,370</u></u>

The financial statements on pages 17 to 35 were approved by the trustees, and authorised for issue on 6 November 2025 and signed on their behalf by:



.....
Paul Keeping
Chairman and Trustee

The notes on pages 21 to 35 form an integral part of these financial statements.

Cardiff Third Sector Council (C3SC)

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash (expenditure)/income		(55,254)	31,220
Adjustments to cash flows from non-cash items			
Depreciation		2,769	3,254
Investment income	5	<u>(3,489)</u>	<u>(3,330)</u>
		(55,974)	31,144
Working capital adjustments			
Decrease/(increase) in debtors	15	217,317	(39,686)
Decrease in creditors	17	(9,434)	(5,540)
Decrease in deferred income		<u>(147,000)</u>	<u>(181,167)</u>
Net cash flows from operating activities		<u>4,909</u>	<u>(195,249)</u>
Cash flows from investing activities			
Interest receivable and similar income	5	3,489	3,330
Purchase of tangible fixed assets	14	<u>-</u>	<u>(5,920)</u>
Net cash flows from investing activities		<u>3,489</u>	<u>(2,590)</u>
Net increase/(decrease) in cash and cash equivalents		8,398	(197,839)
Cash and cash equivalents at 1 April		<u>702,705</u>	<u>900,544</u>
Cash and cash equivalents at 31 March		<u><u>711,103</u></u>	<u><u>702,705</u></u>

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

The notes on pages 21 to 35 form an integral part of these financial statements.

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2025

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 6 November 2025.

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 2025

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 2025

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 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.

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 2025

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.

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 £	Restricted funds £	Total 2025 £	Total 2024 £
Grants, including capital grants;				
Government grants	214,887	55,982	270,869	220,990
Grants from other charities	334,240	17,000	351,240	221,334
Regular giving and capital donations	24,206	-	24,206	6,400
	<u>573,333</u>	<u>72,982</u>	<u>646,315</u>	<u>448,724</u>

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2025

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

	2025	2024
	£	£
Wales Council for Voluntary Action/TSSW Grant	313,250	200,344
Cardiff City Council - Core Funding	100,000	100,000
Cardiff and Vale Integrated Health and Social Care Partnership - Engagement Fund	14,887	20,990
Cardiff and Vale University Health Board - Autumn Festival	6,095	
Cardiff and Vale University Health Board - Dementia Pathways	14,887	-
Cardiff and Vale University Health Board - Health & Social Care Facilitator	20,990	20,990
Cardiff City Council - Shared Prosperity Funding	100,000	100,000
Cardiff City Council - Move More Eat Well	35,000	-
Open University - Successful Youth Transitions	2,000	-
Transport for Wales – Let’s Talk Safety	5,000	-
Building Community Trust/Invest Local – Community Networks	10,000	-
Sponsorships - various	24,206	6,400
	<u>646,315</u>	<u>448,724</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Training	-	-	-	588
Payroll services	1,095	-	1,095	1,095
Grants	-	-	-	27,370
Contract income	75,000	250,533	325,533	608,322
	<u>76,095</u>	<u>250,533</u>	<u>326,628</u>	<u>637,375</u>

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2025

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

	2025	2024
	£	£
Cardiff & Vale UHB - Unpaid Carer Commission	-	27,370
	<u>-</u>	<u>27,370</u>
	<u><u>-</u></u>	<u><u>27,370</u></u>

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

	2025	2024
	£	£
Cardiff and Vale University Health Board - Health and Social Care Facilitator	38,886	38,886
Cardiff City Council: Shared Prosperity Funding	75,000	118,724
WCVA/TSSW: TSPC	2,623	2,334
WCVA/TSSW: Youth Led Grants	6,982	6,650
WCVA - Active Inclusion Fund	-	46,209
Cardiff and Vale University Health Board: Health & Social Care Facilitator	-	68,519
Vale of Glamorgan Council – Dewis Cymru	17,877	-
NHS Wales – NHS Wales App Volunteering Pilot	7,365	
Cardiff & Vale UHB - Unpaid Carers Grant	172,000	327,000
Promo Cymru – Digital Service Design	4,800	-
	<u>325,533</u>	<u>608,322</u>
	<u><u>325,533</u></u>	<u><u>608,322</u></u>

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>3,489</u>	<u>3,489</u>	<u>3,330</u>

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Sector support and development		208,574	-	208,574	184,445
Depreciation, amortisation and other similar costs		2,769	-	2,769	3,253
Grant funding of activities		-	230,680	230,680	301,070
Staff costs		473,410	116,673	590,083	552,645
Governance costs	7	8,115	-	8,115	16,796
		<u>692,868</u>	<u>347,353</u>	<u>1,040,221</u>	<u>1,058,209</u>

In addition to the expenditure analysed above, there are also governance costs of £8,115 (2024 - £16,796) which relate directly to charitable activities. See note 7 for further details.

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Audit fees			
Audit of the financial statements	5,820	5,820	5,820
Other governance costs	2,117	2,117	1,780
Allocated support costs	178	178	9,196
	<u>8,115</u>	<u>8,115</u>	<u>16,796</u>

8 Grant-making

Analysis of grants

	Grants to individuals	
	2025 £	2024 £
Analysis		
Cardiff & Vale UHB - Unpaid Carers Grant	<u>172,108</u>	<u>301,070</u>

Below are details of material grants distributed to institutions

Name of grant	Activity	2025 £	2024 £
Cardiff City Council – Loneliness and Social Isolation Fund	Grants	23,572	-
Move More Eat Well	Grants	35,000	-
		<u>58,572</u>	<u>-</u>

9 Net incoming/outgoing resources

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

	2025 £	2024 £
Audit fees	5,820	5,820
Depreciation of fixed assets	<u>2,769</u>	<u>3,254</u>

10 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 2025

11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	506,883	483,867
Social security costs	52,690	42,775
Pension costs	30,510	26,003
	<u>590,083</u>	<u>552,645</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:

	2025 No	2024 No
Average number of employees	<u>15</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 £132,003 (2024 - £135,858).

12 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	<u>5,820</u>	<u>5,820</u>

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2025

13 Taxation

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

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	20,287	20,287
At 31 March 2025	20,287	20,287
Depreciation		
At 1 April 2024	12,929	12,929
Charge for the year	2,769	2,769
At 31 March 2025	15,698	15,698
Net book value		
At 31 March 2025	4,589	4,589
At 31 March 2024	7,358	7,358

15 Debtors

	2025 £	2024 £
Trade debtors	-	228,600
Other debtors	25,015	13,732
	<u>25,015</u>	<u>242,332</u>

16 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>711,103</u>	<u>702,705</u>

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,166	922
Other creditors	5,509	594
Accruals	17,916	32,508
Deferred income	-	147,000
	<u>24,591</u>	<u>181,024</u>
	2025 £	2024 £
Deferred income at 1 April 2024	147,000	328,167
Resources deferred in the period	-	147,000
Amounts released from previous periods	(147,000)	(328,167)
Deferred income at year end	<u>-</u>	<u>147,000</u>

18 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2025 £	2024 £
Land and buildings		
Within one year	<u>15,000</u>	<u>15,000</u>
Other		
Within one year	<u>-</u>	<u>1,250</u>

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 £30,510 (2024 - £26,003).

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2025

20 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General fund	738,088	661,452	(692,868)	706,672
Restricted funds				
Cardiff and Vale University Health Board - Health and Social Care Facilitator	-	38,886	(38,886)	-
Cardiff & Vale UHB - Unpaid Carers Grant	25,930	172,000	(197,930)	-
Cardiff & Vale UHB - Autumn Festival	-	6,095	(6,095)	-
Cardiff & Vale UHB - Dementia Pathways	-	14,887	(14,887)	-
WCVA - Active Inclusion Fund	-	2,623	(2,623)	-
WCVA/TSSW Youth Led Grants	7,352	6,982	(14,334)	-
Cardiff City Council Move More Eat Well	-	35,000	(35,000)	-
Open University - Successful Youth Transitions	-	2,000	(2,000)	-
Vale of Glamorgan Council – Dewis Cymru	-	17,877	(17,877)	-
Transport for Wales – Let’s Talk Safety	-	5,000	(5,000)	-
Building Community Trust/Invest Local – Community Networks	-	10,000	(5,356)	4,644
NHS Wales – NHS Wales App Volunteering	-	7,365	(7,365)	-
Promo Cymru – Digital Service Design	-	4,800	-	4,800
Total restricted funds	<u>33,282</u>	<u>323,515</u>	<u>(347,353)</u>	<u>9,444</u>
Total funds	<u><u>771,370</u></u>	<u><u>984,967</u></u>	<u><u>(1,040,221)</u></u>	<u><u>716,116</u></u>

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2025

	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				
Cardiff and Vale University Health Board - Health and Social Care Facilitator	4,438	38,886	(43,324)	-
Cardiff & Vale UHB - Unpaid Carers Grant	-	327,000	(301,070)	25,930
WCVA - Active Inclusion Fund	-	46,209	(46,209)	-
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)	-
Cardiff City Council - Loneliness and Social Isolation Fund	3,780	-	(3,780)	-
Cardiff City Council - Food Poverty Capital Grant	9,832	-	(9,832)	-
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 2025

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

Cardiff & Vale UHB - Unpaid Carers Grant: The funding is delivered to community groups working with more disadvantaged people and communities to support the Welsh Government's Strategy for Unpaid Carers Priority 3 - supporting life alongside caring - and the local priority of reducing loneliness and social isolation.

Cardiff & Vale UHB - Autumn Festival: Funding to schools and community groups to run events focused on growing, cooking and sharing food as part of the annual Festival that celebrates a thriving good food movement in Cardiff.

WCVA/TSSW Youth Led Grants: Cardiff Youth Led Grants are small grants offered by young people to other young people to support community action projects that encourage youth volunteering.

Cardiff City Council - Move More Eat Well: The purpose of the grant is to support community groups and organisations to organise and deliver initiatives that support people particularly in disadvantaged communities to make healthier choices in relation to food and levels of activity.

Transport for Wales: Small grants to be allocated by the Cardiff Youth Led Grant (YLG) Panel to local youth-led and youth-involving community organisations to support projects focused on rail safety and safe behaviours for young people.

Open University: Small grant funding will be allocated by Cardiff Third Sector Council to local youth-led and youth-involving community organisations participating in the OU Successful Youth Transitions Pilot and Impact Study to enable more young people through skills development and engagement opportunities to make informed choices about their future education, employment and/or enterprise opportunities.

Building Community Trust: The purpose of the Community Networks funding is to promote networking and peer learning among community based organisations.

Cardiff Third Sector Council (C3SC)

Notes to the Financial Statements for the Year Ended 31 March 2025

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	4,589	-	4,589
Current assets	726,674	9,444	736,118
Current liabilities	(24,591)	-	(24,591)
Total net assets	<u>706,672</u>	<u>9,444</u>	<u>716,116</u>
	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>

22 Analysis of net funds

	At 1 April 2024 £	Financing cash flows £	At 31 March 2025 £
Cash at bank and in hand	702,705	8,398	711,103
Net debt	<u>702,705</u>	<u>8,398</u>	<u>711,103</u>
	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>

23 Related party transactions

During the year the charity made the following related party transactions:

Common control

(Organisations with shared management or trustees)

During the year the charity paid £15,000 (2024: £15,000) in relation to premises costs to such related parties. At the balance sheet date the amount due to/from Common control was £Nil (2024 - £Nil).