

Company registration number 04637252 (England and Wales)

Charity registration number 1096788 (England and Wales)

3VA

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3VA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J P Morton (Chair) Mr M Hussain Ms L Fernandez-Kayne	(Appointed 26 June 2025)
Secretary	Mr J Williams	
Country of incorporation	United Kingdom (England and Wales)	04637252
Charity registration	England and Wales	1096788
Registered office	49 Station Road Polegate East Sussex BN26 6EA	
Independent examiner	Galloways Accounting (Bexhill) Limited 23 St Leonards Road Bexhill on Sea East Sussex TN40 1HH	

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charitable company is a Council for Voluntary Service (CVS) with its main objects being:

- a. to promote any charitable purposes for the benefit of the Community, primarily but not exclusively, in the local government districts of Eastbourne, Lewes and Wealden and its neighbourhood (hereinafter called "the area of benefit") and to enable the delivery of services across East Sussex, in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness;
- b. to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit.

3VA became Community Action

Last September, at Celebrating Communities 2024 in Uckfield, we asked the 200 members who attended what they thought of a proposed change of name to 'Community Action'. The response was overwhelmingly positive, so at the Annual General Meeting in December 2024 the proposal was brought to a vote which was carried unanimously.

Our email addresses have changed - but the old 3VA addresses will divert to new ones for a while – and the website address is now www.communityactioneastsussex.org.uk.

The new name, logo and colours are exciting and properly reflect the huge amount of activity, energy and commitment that our members bring to their local communities.

Vision, Mission, Strategic Objectives

Better outcomes in society are achieved when local residents and communities are engaged in the design and delivery of community services. We know that services are more successful when they are designed and informed by those who use them. When this doesn't happen or when communities are not listened to it can result in discrimination based on social class, ethnicity, age, gender, disability, sexuality, or faith.

Having shared goals between local public bodies, voluntary, community and social enterprise (VCSE) organisations and communities themselves ensures that the principles of co-design, co-production and community ownership can be embedded and implemented to achieve a fairer society.

We believe that the local VCSE is the key to tackling inequality and driving social change. We also believe our work in providing opportunities for all communities to have a greater voice is also crucial.

Community Action Vision

Vibrant, active, inclusive communities that enable and support positive change in East Sussex

Community Action Mission

To empower and enable diverse communities in East Sussex, supporting community groups and communities of interest and identity, VCSEs, charities, and volunteers in growing strong and dynamic neighbourhoods. To advocate for a thriving voluntary and community sector with local government, statutory authorities and the private sector

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Community Action Strategic Objectives

- 1 Enable all voluntary community organisations to thrive
- 2 Enable sustainable growth and development in the voluntary and community sector
- 3 Continue as the trusted and informed community voice for East Sussex
- 4 Become a sustainable, resilient organisation driven by our values
- 5 Understand and promote the impacts of Climate Change on our communities

We refreshed our vision, mission, and strategic objectives in 2023 but the changing political and statutory contexts means that we need to review them, with our members, to give us greater focus over the next 3 years. This work will commence in January 2026

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Delivery of our strategic objectives in 2024/25

We have continued to work closely with colleagues, partners and stakeholders across East Sussex, including

ACEVO	Alliance for Dignified Food Support
Amped.nl	East Sussex County Council
Eastbourne Borough Council	The Friends of the Ecosystem Restoration Movement (UK)
Feeding Britain	Food Matters
Good Food East Sussex	Lewes District Council
NAVCA	NCVO
NHS Sussex	Ouse Valley CARES
OVESCO	Public Health England
Sussex Community Foundation	Sussex Nature Recovery
Sussex Police and Crime Commissioner	UNA Climate and Oceans
VCSE Alliance	Wealden District Council
Wealden Volunteering	

Local Infrastructure Quality Accreditation.

In January 2025 following the development and submission of a significant portfolio of evidence, we were awarded the National Association of Voluntary and Community Actions (NAVCA) Local Infrastructure Quality Accreditation (LIQA).

The LIQA is important because it means that colleagues and partners can trust the work the Community Action delivers. When it comes to local infrastructure, trust is vital. Not only the trust that small community groups place in their local support organisation, but the trust that local authorities, health systems and funders place in infrastructure bodies to deliver, convene and lead. LIQA helps to cement that trust — it's a way of showing that Community Action meets the standards that matter, not just for funders, but for the people and communities we work with.

LIQA is much more than a tick-box exercise. It's an independently peer-assessed accreditation that helped us to reflect on our work, build internal confidence, and identify areas to develop. It covers everything from governance and leadership to partnerships, equity, and community impact. It celebrates the impact we're already making.

Over 20 NAVCA members now hold LIQA. Commissioners and national partners are beginning to recognise its value too, as a trusted quality mark. In a time where infrastructure is being asked to do more with less, LIQA gives Community Action a practical, meaningful way to show our value and keep improving what we do.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Volunteering

During the year, 3VA supported volunteering through

- continuing the work started by the 'Developing and Nurturing Volunteering' fund from East Sussex County Council, working with the team at ESCC and Tribe to maintain the volunteering digital platform
- hosting 'Celebrating Communities 2024' and 'Community Marketplace 2024' where over 200 colleagues celebrated the achievements of voluntary and community organisations from Eastbourne, Lewes and Wealden
- delivering quarterly Community Network Meetings, online training and extensive one-to-one support in the community continuing to provide information, advice and guidance to groups, many of whom faced specific and pressing issues around poverty, exclusion and the continuing Cost of Living Crisis. Some sought support to undertake general policy updates and to review their financial sustainability.

Project delivery

Community Action has continued to work successfully on these projects:

- Beachy Head Ambassadors
- East Sussex General Infrastructure Services
- Homes for Ukraine
- Making it Happen
- Wealden Food Partnership

2024 – 2025 in numbers

Delivered **1,200** hours support to **283** community groups

150,229 people's lives positively impacted through supporting community groups

101 groups attended Community Network meetings

173 hours supporting Ukrainian Hubs, helping **1,059** people

297 news alerts with **1,417** articles

24,498 visitors to www.3va.org.uk

24,240 Facebook page users

5 news alerts every week

Beachy Head Ambassadors

21 volunteers giving over **644** hours of support

343 visitor surveys completed

Engaged with **2,312** visitors

Hosted Sunset Yoga, London Philharmonic Orchestra

Wealden Food Partnership

Delivered **16** Household Support Fund grants supporting **2,900** people

25 Buyers and **40** Suppliers in the network

36 community gardens and growing projects

50 farm members

9 Farmers Markets

Performance

Financial Review

3VA has ended the year with a balance on the general reserve of £224,726 and the designated funds were £96,908. Restricted funds represent financing for specific projects which represent a significant amount of 3VA's activities during the year and account for income of £495,436 out of a total of £744,137.

Reserves

Community Action continues to be dependent upon the financial support of its funders to deliver outcomes and benefits in the community. Reserves are managed to ensure that resources will be available when needed.

Risk Management

Trustees continue to review the Risk Register with the advice and support of the Chief Executive.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The charitable company is a company limited by guarantee governed by its memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J P Morton (Chair)

Ms A Bicknell

(Resigned 24 August 2024)

Mr A Holter

(Deceased 8 July 2024)

Mr C Strutt

(Resigned 26 June 2025)

Mr G Walsh

(Resigned 17 September 2024)

Mr M Hussain

Ms L Fernandez-Kayne

(Appointed 26 June 2025)

Mr P Dupont

(Resigned 26 June 2025)

Recruitment and Appointment of Management Committee

Trustees are elected by a majority member vote at the Annual General Meeting. Training and induction takes place. None of the trustees has any beneficial interest in the company. All trustees are members of the company and with a limited guarantee of £1. All trustees gave their time voluntarily and did not receive any benefits from the charity. Trustees' indemnity insurance was paid by the charity on behalf of the trustees as permitted by the memorandum and Articles of Association.

Remuneration of employees

All personnel are issued with clear job descriptions and contracts. Salaries are paid on agreed National Joint Council scales.

The trustees' report was approved by the Board of Trustees.


Mr J P Morton (Chair)

Chair

Date:

13/12/25

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF 3VA

I report to the trustees on my examination of the financial statements of 3VA (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Peter Watters FCA BFP

Galloways Accounting (Bexhill) Limited
23 St Leonards Road
Bexhill on Sea
East Sussex
TN40 1HH
Date: 15-12-2025

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income and endowments from:						
Charitable activities	3	227,970	-	495,436	723,406	645,171
Investments	4	4,700	-	-	4,700	3,818
Other income	5	16,031	-	-	16,031	7,002
Total income		<u>248,701</u>	<u>-</u>	<u>495,436</u>	<u>744,137</u>	<u>655,991</u>
Expenditure on:						
Charitable activities	6	306,225	-	450,808	757,033	785,786
Other expenditure	12	6,622	-	-	6,622	3,733
Total expenditure		<u>312,847</u>	<u>-</u>	<u>450,808</u>	<u>763,655</u>	<u>789,519</u>
Net income/(expenditure)		(64,146)	-	44,628	(19,518)	(133,528)
Transfers between funds		86,559	(6,332)	(80,227)	-	-
Net movement in funds	9	<u>22,413</u>	<u>(6,332)</u>	<u>(35,599)</u>	<u>(19,518)</u>	<u>(133,528)</u>
Reconciliation of funds:						
Fund balances at 1 April 2024		<u>202,313</u>	<u>103,240</u>	<u>239,308</u>	<u>544,861</u>	<u>678,389</u>
Fund balances at 31 March 2025		<u>224,726</u>	<u>96,908</u>	<u>203,709</u>	<u>525,343</u>	<u>544,861</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income and endowments from:					
Charitable activities	3	202,620	-	442,551	645,171
Investments	4	3,818	-	-	3,818
Other income	5	7,002	-	-	7,002
Total income		213,440	-	442,551	655,991
Expenditure on:					
Charitable activities	6	270,408	-	515,378	785,786
Other expenditure	12	3,733	-	-	3,733
Total expenditure		274,141	-	515,378	789,519
Net income		(60,701)	-	(72,827)	(133,528)
Transfers between funds		125,872	5,153	(131,025)	-
Net movement in funds	9	65,171	5,153	(203,852)	(133,528)
Reconciliation of funds:					
Fund balances at 1 April 2023		137,142	98,087	443,160	678,389
Fund balances at 31 March 2024		202,313	103,240	239,308	544,861

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BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		3,374		7,017
Current assets					
Debtors	15	3,198		261,744	
Cash at bank and in hand		568,245		526,679	
		571,443		788,423	
Creditors: amounts falling due within one year	16	(42,901)		(248,076)	
Net current assets			528,542		540,347
Total assets less current liabilities			531,916		547,364
Defined benefit pension liability	18		(6,573)		(2,503)
Net assets			525,343		544,861
The funds of the charity					
Restricted income funds	19		203,709		239,308
Unrestricted funds - general	21		224,726		202,313
Unrestricted funds - designated	20		96,908		103,240
			525,343		544,861

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 11/12/25


Mr J P Morton (Chair)
Chair

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

3VA is a private company limited by guarantee incorporated in England and Wales. The registered office is 49 Station Road, Polegate, East Sussex, BN26 6EA

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of the income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance-related conditions there is deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

Other income such as rental income, management services and training fees are included in the accounts on an accruals basis. 3VA is not registered for VAT.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	4 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Total 2025 £	Total 2024 £
Performance related grants	723,406	645,171
Analysis by fund		
Unrestricted funds - general	227,970	202,620
Restricted funds	495,436	442,551
	<u>723,406</u>	<u>645,171</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

(Continued)

Performance related grants analysis

	Total 2025 £	Total 2024 £
East Sussex County Council	485,777	454,234
Eastbourne Borough Council	16,500	16,500
Lewes District Council	29,000	29,000
Wealden District Council	75,500	18,500
Sussex Community Development Association	80,120	77,754
Big Local Trust	-	15,739
Other	36,509	33,444
	<u>723,406</u>	<u>645,171</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>4,700</u>	<u>3,818</u>

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>16,031</u>	<u>7,002</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs	456,426	502,574
Depreciation and impairment	3,643	4,323
Management fee	36,131	16,570
Rent, utilities, repairs and renewals	4,712	5,168
Printing, postage and stationery	3,105	4,170
Legal, professional and consultancy fees	11,395	6,218
Telephone	11,242	12,577
Marketing, promotion and events	7,559	7,263
Computer costs	11,897	11,367
Travel and subsistence	10,061	14,164
Training	1,806	666
Insurance	5,984	4,701
Subscriptions	6,903	10,381
Other charitable expenditure	16,613	13,603
	<u>587,477</u>	<u>613,745</u>
Grant funding of activities (see note 7)	136,009	140,730
Share of support and governance costs (see note 8)		
Governance	33,547	31,311
	<u>757,033</u>	<u>785,786</u>
Analysis by fund		
Unrestricted funds - general	306,225	270,408
Restricted funds	450,808	515,378
	<u>757,033</u>	<u>785,786</u>

7 Grants payable

	Total 2025 £	Total 2024 £
Grants to institutions:		
Made from Devonshire West Big Local funds	-	26,283
Made from East Sussex County Council	97,750	22,097
Made from Lewes District Council	7,756	3,000
Other	30,503	89,350
	<u>136,009</u>	<u>140,730</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	33,547	31,311
	<u>33,547</u>	<u>31,311</u>

Governance costs comprise:	2025 £	2024 £
Audit/Independent examiner fees	3,300	8,140
Legal and professional	27,514	17,824
Travelling expenses	-	120
Community AGM expenses	2,280	4,673
Bank charges	453	554
	<u>33,547</u>	<u>31,311</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,300	8,140
Depreciation of owned tangible fixed assets	3,643	4,323
	<u>3,643</u>	<u>4,323</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. 1 (2024 - 2) trustee was reimbursed for meeting expenses totalling £43 (2024 - £81)

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees (full and part time)	13	17
	<u>13</u>	<u>17</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

(Continued)

Employment costs	2025 £	2024 £
Wages and salaries	404,631	449,922
Social security costs	32,858	32,032
Other pension costs	18,937	20,620
	<u>456,426</u>	<u>502,574</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>154,978</u>	<u>164,428</u>

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Remeasurements - impact of change in assumptions	42	3,528
Financing costs	66	205
Remeasurements - amendments to the contribution schedule	<u>6,514</u>	<u>-</u>
	<u>6,622</u>	<u>3,733</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Tangible fixed assets

	Computers £
Cost	
At 1 April 2024	17,227
At 31 March 2025	17,227
Depreciation and impairment	
At 1 April 2024	10,210
Depreciation charged in the year	3,643
At 31 March 2025	13,853
Carrying amount	
At 31 March 2025	3,374
At 31 March 2024	7,017

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	2,998	261,327
Other debtors	200	-
Prepayments and accrued income	-	417
	3,198	261,744

16 Creditors: amounts falling due within one year

	2025 £	2024 £
	Notes	
Other taxation and social security	9,110	11,512
Deferred income	17	14,000
Trade creditors	16,491	8,033
Other creditors	-	28,401
Accruals	3,300	8,790
	42,901	248,076

17 Deferred income

	2025 £	2024 £
Arising from Current liabilities	14,000	191,340

Deferred income is included in the financial statements as follows:

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Deferred income

(Continued)

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	14,000	191,340
Movements in the year:		
Deferred income at 1 April 2024	191,340	115,792
Released from previous periods	(163,340)	(115,792)
Resources deferred in the year	(14,000)	191,340
Deferred income at 31 March 2025	14,000	191,340

Deferred income related to grants received ahead of the projects they are funding.

18 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	18,937	20,620

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Retirement benefit schemes

(Continued)

Defined benefit schemes

SCHEME: TPT Retirement Solutions – The Growth Plan

The company participates in the scheme, a multi-employer scheme which provides benefits to some 521 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2023. This valuation showed assets of £514.9m, liabilities of £531.0m and a deficit of £16.1m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit Contributions

From 1 April 2025 to 31 January 2028: £2,100,000 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 March 2028 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025: £3,312,000 per annum (payable monthly)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Key assumptions

	2025 %	2024 %
Discount rate	4.84	5.31

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Retirement benefit schemes

(Continued)

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

<i>Amounts recognised in the profit and loss account</i>	2025	2024
<i>Costs/(income):</i>	£	£
Net interest on defined benefit liability/(asset)	66	205

<i>Amounts recognised in other comprehensive income</i>	2025	2024
<i>Costs/(income):</i>	£	£
Actuarial changes related to obligations	6,556	2

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2025	2024
	£	£
Liabilities/(assets):		
Present value of defined benefit obligations	6,573	2,503
Deficit in scheme	6,573	2,503

<i>Movements in the present value of defined benefit obligations</i>	2025
	£
Liabilities at 1 April 2024	2,503
Deficit contributions paid	(2,552)
Actuarial gains and losses	6,556
Interest cost	66
At 31 March 2025	6,573

<i>The defined benefit obligations arise from plans funded as follows:</i>	2025
	£
Wholly unfunded obligations	-
Wholly or partly funded obligations	(6,573)
	6,573

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Wealden Food Partnership	27,126	50,380	(58,432)	-	19,074
Homes for Ukraine - East Sussex County Council Community Grants	109,473	-	(97,750)	(11,723)	-
Homes for Ukraine - Lewes District Council Ukrainian Relief Fund	7,757	-	(7,757)	-	-
Homes for Ukraine costs	14,394	104,500	(77,857)	-	41,037
Violence and Exploitation	12,079	-	(198)	-	11,881
Volunteering	68,479	-	(16,156)	-	52,323
Beachy Head Ambassadors	-	129,936	(65,061)	-	64,875
EBC - Community Grants	-	16,500	-	(16,500)	-
Household Support Fund 5	-	15,000	(15,000)	-	-
Household Support Fund 6	-	30,000	(17,266)	-	12,734
LDC - Community Grants	-	29,000	-	(29,000)	-
Lewes DC Cost of Living	-	-	(53)	53	-
Making It Happen	-	80,120	(75,421)	(4,699)	-
Celebrating Communities 2024	-	14,500	(15,642)	1,142	-
Wealden Community Grants	-	18,500	-	(18,500)	-
Wealden Cost of Living	-	7,000	(4,215)	(1,000)	1,785
	<u>239,308</u>	<u>495,436</u>	<u>(450,808)</u>	<u>(80,227)</u>	<u>203,709</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Devonshire West Big Local	11,857	15,739	(27,396)	(200)	-
Department of Health	2,337	-	-	(2,337)	-
Chances 4 Change	8,888	-	-	(8,888)	-
Coast to Capital	1,502	-	-	(1,502)	-
CCG - Outcome 3.2	10,932	-	-	(10,932)	-
Speak Up	35	-	-	(35)	-
Lewes Dementia	260	-	-	(260)	-
East Sussex Fire & Rescue	220	-	-	(220)	-
Network Development	18,066	-	-	(18,066)	-
East Sussex Better Together	657	-	-	(657)	-
Wealden Food Partnership	26,000	-	-	(26,000)	-
Making It Happen	-	77,754	(79,600)	1,846	-
Covid-19	26,199	-	-	(26,199)	-
Food Partnerships - Eastbourne	46,624	-	-	(46,624)	-
Food Partnerships - Wealden	23,672	13,221	(56,390)	46,623	27,126
Safer Streets	296	-	-	(296)	-
Sussex Learning Network	26	-	(26)	-	-
Food Partnership - Household Support	5,734	-	-	(5,734)	-
Homes for Ukraine - East Sussex County Council Community Grants	118,473	-	(9,000)	-	109,473
Homes for Ukraine - Lewes District Council	18,757	-	(11,000)	-	7,757
Homes for Ukraine costs	86,110	103,383	(149,348)	(25,751)	14,394
Violence and Exploitation	(123)	44,204	(29,970)	(2,032)	12,079
Volunteering	34,827	72,000	(38,348)	-	68,479
REN	-	2,250	(2,250)	-	-
Small Grant Scheme 4	-	40,000	(40,000)	-	-
Violence Reduction Partnership	-	10,000	(8,050)	(1,950)	-
LDC Community Grants	-	29,000	(29,000)	-	-
EBC Community Grants	-	16,500	(16,500)	-	-
WDC Community Grants	-	18,500	(18,500)	-	-
Other restricted grants	1,811	-	-	(1,811)	-
	<u>443,160</u>	<u>442,551</u>	<u>(515,378)</u>	<u>(131,025)</u>	<u>239,308</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

(Continued)

Devonshire West Big Local: a ten year, Local Trust funded community led project aimed at improving the Devonshire West area of Eastbourne. The community asked 3VA to act as the Locally Trusted Organisation (the accountable body) for the project.

Department of Health: the Health and Wellbeing visits project was officially launched in September 2014, prior to then visits were being undertaken as part of the pilot project with East Sussex Fire & Rescue Services (ESFRS).

Chances 4 Change: this Big Lottery funded Public Health led project aims to improve the health of identified groups within Eastbourne by supporting the development of community health champions and initiatives.

Coast to Capital: provides support to the voluntary and community sector in the Lewes District to access the Building Better Opportunities funding programme, which consists of the European Social Fund matched by the Big Lottery Fund.

CCG - Outcome 3.2: the funding develops mechanisms and processes that establish an on-going dialogue between local communities, the voluntary and community sector, and health service commissioners and decision makers.

Speak Up: is the Representation Forum for the Voluntary and Community Sector in East Sussex.

Lewes Dementia: support for the setting up and development of Dementia Action Groups in the area covered by Lewes District Council.

East Sussex Fire & Rescue: this funding is for the Community Volunteers Scheme for the Fire and Rescue Service. In March 2016 3VA's management of this project came to an end and the project is now managed directly by East Sussex Fire & Rescue.

Network Development: community representation is supported through events, training, development and other East Community Network Activities.

East Sussex Better Together: engagement and work looking at the strengths and assets of local communities. The County Wide Food Partnership, funded by Public Health is a developing partnership where collaboration between community, public and private sector look at tackling issues around food in the county.

Making it Happen funded and administered through SCDA and is about discovering, celebrating and building on the positive things in local neighbourhoods. Currently focusing on areas in Shinewater, Hampden Park East and Willingdon Trees.

Covid-19, funded by East Sussex County Council in response to the Coronavirus pandemic outbreak.

The Eastbourne Food Partnership, funded by Public Health is a developing partnership where collaboration between the community, public and private sector look at tackling issues around food in the town.

The Wealden Food Partnership, funded by Public Health, a developing partnership where collaboration between community, public and private sector look at tackling issues around food in the district.

Safer Streets collaboration between the community, public and private sector looking at tackling safety issues in Eastbourne.

Sussex Learning Networks funding to provide computer equipment, mental health support for parents and art learning packs for children and families affected by lock down.

NHS Volunteering and NHS Leadership funded through NHS partnership for reporting into volunteering across the districts.

Spaces to Connect funding from Co-op Foundation to continue working alongside Friends of Shinewater Park and local community leaders in the area.

Food Partnership Household Support Fund was for 3VA to give out grants to organisations so as to address food poverty and insecurity.

Home for Ukraine funding are grants provided to help Ukrainians settle in the UK during the war in their home country.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

(Continued)

20 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024 £	Transfers £	At 31 March 2025 £
Legacy reserve	80,915	-	80,915
Redundancy reserve	22,325	(6,332)	15,993
	<u>103,240</u>	<u>(6,332)</u>	<u>96,908</u>
Previous year:	At 1 April 2023 £	Transfers £	At 31 March 2024 £
Legacy reserve	80,915	-	80,915
Redundancy reserve	17,172	5,153	22,325
	<u>98,087</u>	<u>5,153</u>	<u>103,240</u>

The legacy and redundancy reserve funds are money set aside to cover core expenditure in the event of core funding from statutory funders being withdrawn. Such funds would provide the means to support the work of the organisation whilst alternative funding was obtained. The amount required for this reserve is assessed each year.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
General funds	202,313	248,701	(312,847)	86,559	-	224,726
	<u>202,313</u>	<u>248,701</u>	<u>(312,847)</u>	<u>86,559</u>	<u>-</u>	<u>224,726</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Unrestricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
General funds	137,142	213,440	(274,141)	125,872	-	202,313
	<u>137,142</u>	<u>213,440</u>	<u>(274,141)</u>	<u>125,872</u>	<u>-</u>	<u>202,313</u>

22 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	3,374	-	-	3,374
Current assets/(liabilities)	227,925	96,908	203,709	528,542
Provisions and pensions	(6,573)	-	-	(6,573)
	<u>224,726</u>	<u>96,908</u>	<u>203,709</u>	<u>525,343</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	7,017	-	-	7,017
Current assets/(liabilities)	197,799	103,240	239,308	540,347
Provisions and pensions	(2,503)	-	-	(2,503)
	<u>202,313</u>	<u>103,240</u>	<u>239,308</u>	<u>544,861</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).