COMMUNITY ACTION SUFFOLK

England & Wales · Charity number 1150501

Details

Other names	CAS
Status	Registered
Legal form	Charitable company
Company number	08316345
Registered	2013-01-15
Register	View on the Charity Commission register

Contact

Address	Brightspace 160 Hadleigh Road Ipswich IP2 0HH
Phone	01473345400
Email	info@communityactionsuffolk.org.uk
Website	www.communityactionsuffolk.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE TO PROMOTE ANY PURPOSE THAT IS CHARITABLE UNDER THE LAWS OF ENGLAND AND WALES, IN PARTICULAR WITHOUT LIMITATION PROMOTING THE VOLUNTARY SECTOR IN SUFFOLK. FOR THE PURPOSES OF THESE OBJECTS 'THE VOLUNTARY SECTOR' MEANS:CHARITIES WHICH ARE ORGANISATIONS, WHICH ARE ESTABLISHED FOR EXCLUSIVELY CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES.VOLUNTARY ORGANISATIONS WHICH ARE INDEPENDENT ORGANISATIONS, WHICH ARE ESTABLISHED FOR PURPOSES THAT ADD VALUE TO THE COMMUNITY AS A WHOLE, OR A SIGNIFICANT SECTION OF THE COMMUNITY, AND WHICH ARE NOT PERMITTED BY THEIR CONSTITUTION TO MAKE A PROFIT FOR PRIVATE DISTRIBUTION. VOLUNTARY ORGANISATIONS DO NOT INCLUDE LOCAL GOVERNMENT OR OTHER STATUTORY AUTHORITIES.

Activities: We aim to improve the economic viability & the health & well being of communities across Suffolk by delivering high quality infrastructure services to strengthen & champion the voluntary & community sector (VCS) in Suffolk.Our work supports rural communities, volunteering & children, young people & families through partnership working within the VCS & working with public & private sectors.

Downloaded from opencharities.uk/ew/1150501

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Essex
- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,021,662	£2,326,707	£1,978,877	48
2024-03-31	£2,084,583	£2,287,380	£2,283,922	49
2023-03-31	£2,554,858	£2,520,305	£2,486,719	52
2022-03-31	£2,701,947	£2,546,142	£2,452,166	55
2021-03-31	£2,129,732	£1,872,121	£2,296,361	47

Trustees

Name	Role	Appointed
Kevin James Ward	Chair	2019-11-22
Andrew Michael Wright		2023-03-03
Ashley Smith		2020-11-19
Charlotte Bate		2023-09-08
IAIN DUNNETT		2022-11-17
Matthew Clemence		2024-12-05
Michael Locke		2020-11-19
Norman Gould		2025-09-04
Simon Lubbock		2025-09-04

Downloaded from opencharities.uk/ew/1150501

COMMUNITY ACTION SUFFOLK

England & Wales - Charity number 1150501

Accounts

COMMUNITY ACTION SUFFOLK
Strengthening the voluntary and community sector

ANNUAL REPORT AND FINANCIAL STATEMENTS

2024 — 2025

Year ended
31st March 2025

#ThisisCAS

A company limited by guarantee, registered in England No. 08316345 and a Registered Charity No. 1150501



CONTENTS

3	Reference and administrative details of the charity, its trustees and advisers.
5	Introduction from the Chair of Trustees.
7	Message from the Chief Executive.
8	Trustees' report
29	Trustees' responsibilities statement.
31	Independent Auditors' report.
37	Consolidated Statement of Financial Activities.
38	Consolidated Balance Sheet.
39	Charity Balance Sheet.
40	Statement of Cash Flows.
41	Notes to the Financial Statements.



THE FINER DETAILS

Charity Registration No.	1150501
Company Registration No.	08316345
Registered Office	Community Action Suffolk, Brightspace, 160 Hadleigh Road, Ipswich, Suffolk. IP2 0HH
Patron	Clare, Countess of Euston – Lord Lieutenant of Suffolk
Chief Executive	Hannah Reid



MEET OUR TRUSTEES

Chair - Kevin Ward

Director and Chair of CAS subsidiaries - John Shaw

Mike Locke - Appointed 19/11/2020

Ashley Smith - Appointed 19/11/2020

Charlotte Bate - Appointed 08/09/2023

Matthew Clemence - Appointed 05/12/2024

Iain Dunnett - Trustee & Director of Subs-Appointed 17/11/2022

Andrew Wright - Trustee & Director of Subs-Appointed 03/03/2023



Rhiannon King - Appointed 8/09/2023 (Resigned 5 December 2024)

Mehmet Duzgun - Appointed 03/03/2023 (Resigned 5 December 2024)

Ben Matthews - Appointed 16/11/2017 (Resigned 10 February 2025)

EXECUTIVE TEAM

Chief Executive	**Hannah Reid**
Director of Operations	**Sarah Lungley**
Director of Innovation and Business Development	**Sam Vinyard-Jones**



AUDITORS

Ensors, 159 Princes Street, Ipswich, Suffolk, IP1 1QJ

PRINCIPAL BANKERS

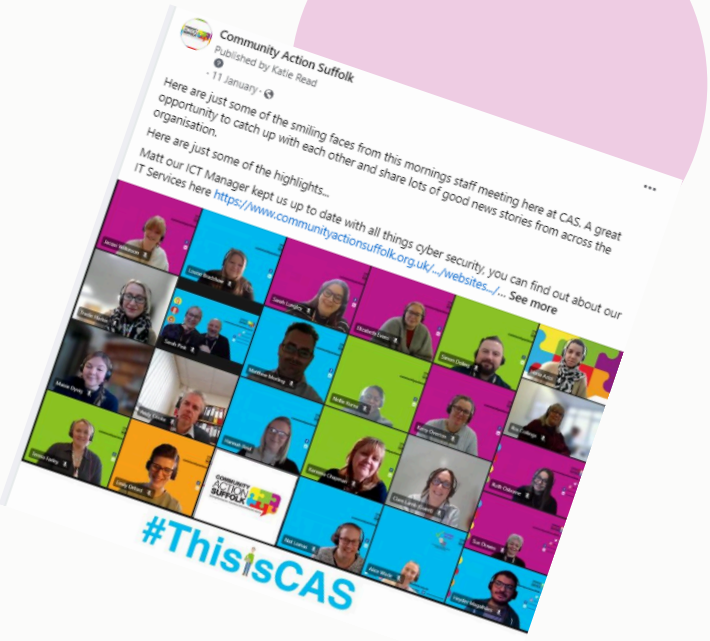
Barclays Bank PLC,1 Princes Street, Ipswich, Suffolk. IP1 1PB

SOCIAL MEDIA

Community Action Suffolk

@CommActionSuffolk

community-action-suffolk



Info@communityactionsuffolk.org.uk

www.communityactionsuffolk.org.uk

FROM THE CHAIR

A Perfect Storm?

I've always made the point that I'm exceptionally proud to be Chair of Community Action Suffolk. The work being done by Hannah and the team here is outstanding and every member of the team shows exceptional passion and desire to support the whole VCFSE sector. However, the work is getting harder due to the challenges facing the sector, as highlighted in the recent State of Suffolk Survey, this year produced by CAS in conjunction with the Suffolk Community Foundation.



The report in itself is a positive sign of how the future of the sector in Suffolk can be improved. Collaboration is vital and these two great Suffolk charities, working together to highlight the challenges is hopefully seen as the teams leading by example. Across the board, we're stronger together, have a louder voice together and can make a bigger difference to our community together.

> **"...stronger together, have a louder voice & make a bigger difference."**

With the ongoing challenge around funding to deal with, our members and groups are more reliant than ever on their volunteers. However, finding people able and willing to volunteer is a massive challenge in itself and has been since Covid. Again, and I make no apology for any repetition, collaborating and working smart has got to be a key and vital element to meeting these challenges head on. Let's be strong together.

As always, I would like to extend some thanks.

First, because it is so important, to everyone out there who has given up their time and expertise to volunteer for their community.
Whether it's for a charity, local sports club, village hall, religious community or for a friend or neighbour, you're wonderful and we would love to see your efforts emulated by all – alone this would make a massive difference to the challenges we face in Suffolk.

Second, I would like to thank Hannah Reid and her team for their ongoing work and amazing efforts to lead the way in Suffolk. Hannah and the team are leading the way nationally and always looking to innovate and challenge the norm to find positive solutions to problems.



Third, I would like to thank the amazing board of trustees. We have a brilliant team of individuals with a variety of skills and personalities and without exception, they all add a huge amount of value, challenge and support.

I started by saying how proud I am to be Chair of CAS, I'll end with that same point. It's a wonderful and undervalued organisation that is full of fantastic people. What a team!

Kevin Ward - Chair of Trustees

> ***Thank you to everyone out there who has given up their time and expertise to volunteer for their community.***

FROM THE CHIEF EXECUTIVE

It's been another extraordinary year here at CAS and for the wider Voluntary Sector both locally and nationally. Our external operating environment continues to cause challenges for us all, but the unwavering commitment of internal and external colleagues, the drive and passion of those I work with every day, and the sector champions across communities and in partner organisations, all make such a huge difference to Suffolk residents, that it's hard to be disheartened.

Of particular note, has been the change of Government and announcements in the Autumn Statement which have had significant impact on the Voluntary Sector. In our advocacy role, I am glad CAS was able to support a Suffolk sector-wide response to the National Insurance Contribution increases about the impact this will have on our organisations, including significant coverage in local press and working with Suffolk MPs and our national infrastructure organisations to be heard in national arenas. While the decision has remained, we have significantly raised awareness of the challenge we face and locally, system partners are taking part in conversations about how they can support.

We have this year, committed to producing the State of the Sector report annually going forward and valued the sector's contribution this year. The biggest challenges remain – Insufficient Funding, Increased Demand for Services, and Decreases in Volunteering. But after nearly 5 years of 'turbulence', these challenges are becoming increasingly harder to face and wellbeing of colleagues, for many, is now a very real concern.

As a charity ourselves, at CAS, we too face these challenges and much of this year's strategic focus has been on producing our new CAS Strategic Plan 2025-28 to enable us to deliver high quality, needs-led infrastructure services for the sector under the umbrella of the 4 functions of Local Infrastructure Organisations (LIO's) while also focusing on supporting each other internally and living by our core CAS values.
I'd like to thank CAS staff and trustees for their dedication to the sector, and CAS, and for their continued support. One of our values is to be 'Person-Centred' and I really believe our people at CAS display this every day both internally and externally. I continue to be extremely proud to lead an organisation that places people at the heart of every decision.



I hope you enjoy reading the report.

Hannah Reid- Chief Executive

COMPLIANCE

The Trustees of Community Action Suffolk (CAS), (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements for the year ended 31 March 2025. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice FRS 102 (FRS 102 SORP) "Accounting and Reporting by Charities" effective 1 January 2019.

THE PUBLIC BENEFIT

The Trustees confirm that in exercising their powers and duties they have complied with the duty in Section 17 of the Charities Act 2011, to have due regard to the Charity Commission's general guidance on public benefit. Trustees believe this is demonstrated throughout this report particularly in the sections of achievements and performance against the four strategic priorities.



WHO WE ARE AND WHAT WE DO

Community Action Suffolk (CAS) is an infrastructure organisation that supports the Voluntary Community, Faith and Social Enterprise (VCFSE) sector in Suffolk. CAS provides services, activities, and projects across the whole of Suffolk and employs XX members of staff operating from two physical bases, one in Ipswich and one in Lowestoft. To help achieve its aims CAS works with a range of partners across the whole of the Suffolk System including but not exclusively Suffolk County Council, District and Borough Councils, private sector, health sector, and the Police.

CAS's charitable objective as set out in the company's Memorandum of Association adopted on 3rd December 2012 is to promote any purpose that is charitable under the laws of England and Wales, without limitation promoting the voluntary sector in Suffolk.

CAS's mission is to strengthen and champion community action in Suffolk by supporting the voluntary, community Faith and social enterprise (VCFSE) sector in its work. To achieve this, we have four strategic priorities:

1. **To support a diverse and resilient VCFSE sector to build capacity and sustainability.**
2. **To stimulate and develop impactful community and voluntary action.**
3. **To create and maintain influential, equitable and beneficial relationships between the public, business and voluntary community and social enterprise sector.**
4. **To develop CAS as a sustainable and essential business in Suffolk, driven by continuous improvement and innovation.**







1 Build capacity and sustainability in the VCFSE Sector

We have achieved

COMMUNITY BUILDINGS

Users registered on the YourHall site for the period

239
Up 3

15,061
Up 1,861

Unique hits/visits to the YourHall site

25
Purchases via the CAS online shop

PRO-HELP

21
(Down 11)

applicants to professional support matched.



ProHelp applications received

25
(Down 21)

QUALITY FRAMEWORK

9

Organisations worked with towards achieving Quality Standards

101

Organisations registered and downloaded the CAS HealthCheck
Up 9

5
Up 1

Organisations achieving the Quality Standard during the period

DOWNLOAD

FINANCIAL SUSTAINABILITY

3922

unique registrations on Funding 4 Suffolk portal during the period

4,977

Funding searches performed on the Funding 4 Suffolk portal
Up 1,574



Funding 4 Suffolk portal leveraged

£313,190

into Suffolk

TRAINING AND EVENTS

2299

Confirmed Bookings for CAS Training & Events

Up 869

Training course and events delivered

163

Up 22

95

Up 28

Training course delivered

2047

LEARN

Learners supported

Up 1172

47

Closed courses delivered to VCFSE organisations

Up 26

NETWORKS AND CONFERFNCES

54

Networks hosted.

Down 5

Individuals attended networking events

Up 590

991

3

Conferences delivered

SAFEGUARDING

48

Organisations received bespoke safeguarding support

49

Safeguarding courses were delivered

Up 15

Individuals in total attended Safeguarding courses

Up 60

630

BUSINESS SUPPORT

280

Organisations supported

Up 235

Capacity Building Stakeholder comments



"I think when people can put their policies, procedures into that perspective of it's what we do to keep people safe, it's what we do to keep ourselves safe, it's what we do to give our organisation a chance to be sustainable"

Village Halls Support

I would rate my conversation with you as being excellent. The scope and relevance of my questions was fully explored before really useful training options and methods to assist in supporting fellow trustees was offered. The way in which the context of our village hall was taken into account. It would be easy to view all groups of volunteers as being similar but an empathy was evident in the advice and suggestions made.

Funding Sustainability & Support

How does the Funding 4 Suffolk portal help local VCFSE groups access funding? "….it quickly helps me to locate relevant funding and I just can't see a downside."







LOOKING BACK ON...

Supporting a Mental Health Support Centre in Sudbury

Introduction

For individuals facing emotional and psychological challenges, access to free counselling and support can be life changing. A mental health support centre in Sudbury has been at the heart of its community, offering such services to those in need. However, behind the scenes, the organisation faced significant challenges that threatened its ability to sustain operations and continue its vital work.

Outcomes

With a support plan and participating in 'How to Write Funding Applications' training, gaining insights and skills to improve their grant submissions, they were also introduced to the Funding for Suffolk platform, a valuable resource to help them identify new funding opportunities and registered for a follow-up session on How to Use the Platform. Recognising the importance of stakeholder communication, a workshop was planned for February to help the organisation articulate their value and impact more effectively to donors and the community. For governance, they were referred to our Policy and Procedure Officer, who provides tailored guidance to enhance trustee engagement and governance practices. Additionally, a financial payments policy example was shared to address operational concerns.

Impact

While some elements of the support plan are still in progress, the organisation has already benefited from the initial interventions. They have improved their capacity to secure funding and are making strides in enhancing their governance and communication strategies. These steps are helping them build a stronger, more sustainable foundation for their work, ensuring that they can continue to provide essential mental health services to those who rely on them.

This case demonstrates the transformative power of targeted, practical support in enabling organisations to overcome challenges and thrive in their mission to serve their communities.

2 To stimulate and develop impactful community and voluntary action.

VOLUNTEERING

212

Organisations supported to develop their volunteering policies and practice.

(decreased by 78 reflecting operating environment)

New volunteer opportunities registered on Volunteer Suffolk.

290

(decreased by 90 reflecting operating environment)

Number of organisations registered on Volunteer Suffolk.

109

No. of volunteers registering an interest in a volunteering opportunity.

(increased by 60 - additional campaigning 24/25)

503

REGISTER NOW!

No. of interests registered for volunteering opportunities on Volunteer Suffolk.

923

(increased by 324)

5 Volunteering Campaigns.

317

(increased by 59)

Number of learners attending volunteer training and/or workshops



Volunteer Suffolk is a free platform which allows Volunteer Managers and Coordinators to advertise their volunteering opportunities across Suffolk. It also allows potential volunteers the ability to search for the most up to date volunteering roles in their area. Administered by our Volunteering Team, Volunteer Suffolk is a great resource for supporting volunteering in Suffolk.

www.volunteersuffolk.org.uk

RURAL HOUSING

Housing Needs Surveys

8

6

Site identifications completed

127

Representations at meetings

GOOD NEIGHBOUR SCHEME



Good Neighbour Schemes active and operating in Suffolk.

44

MEN'S SHED

Men's Sheds operating around in Suffolk

23

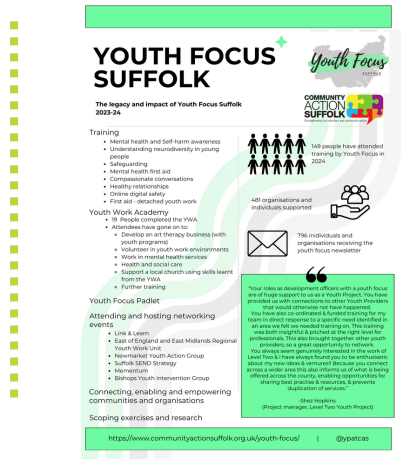
YOUTH CONFERENCE 2024

72

Youth groups/organisations attended





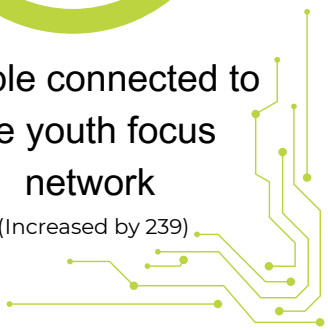


WORKING WITH YOUTH ORGANISATIONS

898

People connected to the youth focus network

(Increased by 239)



273

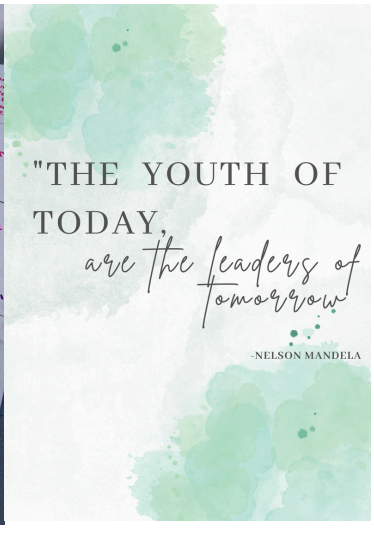
Interactions, phone calls, 1:1 support

Training sessions facilitated

13









LOOKING BACK ON...

Good Neighbour Schemes Celebrations



A Suffolk Good Neighbour Network Celebration event was held on 18th September 2024. The event was attended by 24 people representing 13 GNS across Suffolk. The event was a great success providing the opportunity for volunteers to learn new skills (digital promotion on volunteering opportunities), build confidence and skills by talking to other GNS and sharing challenges and success. The event culminated in a awards presentation to recognise the commitment and dedication shown to the GNS communities. Awards were presented by Cllr Faircloth-Mutton.

CAS Good Neighbour Scheme project SROI* £4.95 per £1 invested



*Social Return on Investment

"Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it's the only thing that ever has." Margaret Mead

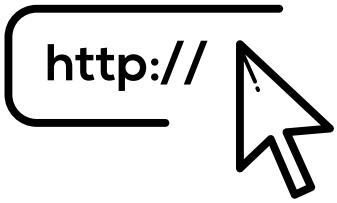
3

To create and maintain influential, equitable and beneficial relationships between the public, business and voluntary community and social enterprise sector.

CAS COMMUNICATIONS

47,513

Page views on CAS website



SOCIAL MEDIA

New Followers

287

200

219

353 ONE SUFFOLK WEBSITES HOSTED

CAS NETWORK AS OF 31ST MARCH 2025

2439 Organisations — up by **276**

4380 Indivduals — up by **685**

IT SUPPORT

309

Customers (up by 45)

358

Queries resolved from VCFSE sector (up by 64)

12

New VCFSE websites delivered

Suffolk VCFSE Leaders meetings

11

VCFSE Leaders meeting

Research

1

State of the VCFSE Sector 2025 published

Suffolk Volunteering Strategy 2025-28 published

1

Representation

Voice Facilitation Events hosted/attended

106

390

VCFSE Representation opportunities enabled

Digital

Number of organisations receiving digital training and/or support as a way of promoting services and improving web presence

180

LOOKING BACK ON...



4 To develop CAS as a sustainable and essential business in Suffolk, driven by continuous improvement and innovation.

Structure, Governance and Management

Constitution

Community Action Suffolk (CAS) was formed in 2012 as a company limited by guarantee and registered as a charity. CAS was set up under a Memorandum of Association which established the objects and powers. The trustee board currently consists of 7 trustees who are also directors of the charity for the purposes of company law. None of the trustees have any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Appointment and election of Trustees

There must be a minimum of three and no more than fifteen Trustees. Trustees can stand for two consecutive terms of three years after which they must take a break, unless it is deemed to be in the best interests of the charity for them to stand for one further term.

Trustees are recruited using a process of open recruitment as trustees come to end of their term of office or as vacancies or skills gaps arise on the board. When trustees are appointed to the board, they receive background and current information about the charity. They also receive Charity Commission documentation to inform them of their responsibilities and obligations under charity law. Each year all trustees review and update any declarations of interest and this is a standing item on all trustee meeting agendas.



Our Chair of Trustees Kevin Ward with our Chief Executive Hannah Reid.

Trustee remuneration

Trustees receive no remuneration. However, they can claim for limited expenses. Amounts claimed during the year can be seen in Note 22 to the accounts. Trustee and Trust Fund Indemnity insurance is paid by the organisation.

Organisational structure and decision making

In accordance with the Articles, the Trustees are responsible for the management of the Charity's business, for which purpose they may exercise all the powers of the Charity. The main trustee board meets a minimum of four times a year and there are three committees also meeting four times a year reporting into the main board. These are:

- **Finance and Audit Committee**
- **Programmes and Services Committee**
- **People, Culture and Inclusion Committee**

The Trustees are responsible for agreeing the overall strategy of CAS. The day-to-day operational responsibilities of CAS are devolved by the trustees to the Chief Executive, the Executive Team, and their senior managers, who remain responsible to the Trustee Board for all aspects of performance.

Executive staff pay is set by the trustees using sector guidelines and market indicators. All staff received a pay review April 2024.



Related parties

CAS currently has three 100% owned trading subsidiaries with the specific purpose to generate income for the organisation. These are Business Services at CAS Ltd, DBS at CAS Ltd and IT Services at CAS Ltd.

The financial results of the trading subsidiaries are set out in note 4 to the financial statements.

Risk management

A strategic risk register is maintained and updated monthly by the Executive Team and is reviewed quarterly by the trustees. Major risks have been reviewed and procedures established to manage and monitor them. At March 2025, the top risk was:

Highest risk as of 31st March 2025

Autumn Statement 2024 increases cost pressures on budget 2025/26

Actions to address the risk

- 25/26 draft budget completed accounting for increase in ERs NICs
- Cost saving analysis and review
- Lobbying work to raise awareness locally and nationally with sector partners
- Continued focus on income generation & stability

Investment policy

CAS maintains sufficient funds on current account to meet short term demands. Surplus funds are placed on deposit to provide the charity with the security of capital and an appropriate degree of liquidity, no funds are "invested" and subsequently no professional investment advisors are engaged by the charity.

Reserves policy

The CAS's reserves policy and calculation methodology are based on the Charity Commission best practice as set out in CC19 and is designed to ensure that CAS can continue its charitable work. This has become particularly relevant given the state of the sector in recent years with uncertainties in funding, the rising cost of living, increase in Employers National Insurance and the need for future income generation to generate sustainable income.

CAS has set a minimum level of reserves and a target upper limit. The required level of free reserves is calculated using the following steps:

- Requirement to hold reserves to mitigate against an unforeseen emergency or unexpected need based on as assessment of vents that may occur and their likelihood
- A small contingency funds to meet unforeseen operational costs
- A requirement to hold reserves to mitigate income risk
- A specific provision for planned commitments that cannot be met by future income alone
- A small working capital requirement of one month of operating and staff costs

Based on the 2025/26 budget and assessment of the risk factors above, the Trustees recommend that a range of reserves of between £918k and £1,018k is held. At 31 March 2025, the charity held total funds of £1,979k (2024: £2,284k) of which £1,424k (2024: £1,386k) were unrestricted and £554k (2024: £898k) were restricted funds. A breakdown of the funds is set out in note 19 to the financial statements. The current level of unrestricted funds excluding unrestricted buildings at 31 March 2025 is £100k below the upper target of reserves required and £0.5k below the minimum reserves requirement. CAS is actively working to increase income generation to ensure that future income is sustainable and the target minimum reserves required is maintained.

Financial Review

As for many charities ongoing financial sustainability is a challenge. Regular monitoring and effective financial management during the year meant that we performed as planned with a small unrestricted deficit.

The Statement of Financial Activities (SOFA) on page 37 shows an overall deficit for the year of £305k (2024: £203k). Total income has decreased by £63k to £2,022k from £2,085k in 2023/24 Resources expended were £2,327k from £2,287k which is an increase of £39k.

Total Reserves at 31 March 2025 are £1,979k (2024: £2,284k) of which £1,424k (2024:£1,386k) is unrestricted and £554k (2024: £898k) represents restricted funds. CAS has a 3-year budget for 2025 - 2028 along with a sustainable business plan for the same period. The organisation's cash balances at 31 March 2025 stood at £1,335k (2024: £1,536k) and are forecast to remain positive.

Fundraising

Community Action Suffolk does not raise funds from the general public. It does not work with any professional fundraisers and no fundraising is carried out on its behalf.



Looking forward 2025 -2026

2025/26 will see the beginning of our new CAS Strategic Plan and work over the Spring/Summer will focus on embedding new ways of working. We will continue to deliver infrastructure services and activity by way of the 4 Functions of Local Infrastructure:

- Capacity Building
- Voluntary & Community Action
- Partnerships & Collaboration
- Lobbying & Advocacy

We will continue to focus on income diversity and future sustainability while supporting the wider sector, as we navigate challenging operating environments i.e. the current funding environment and changes across all sectors in the system with Local Government Reform, Devolution and NHS changes.

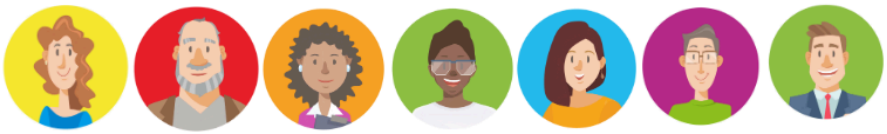
• STRATEGIC PRIORITIES 2025-28 •

1. We will focus on sustainable income growth to ensure CAS remains an essential business in Suffolk, driven by continuous improvement.

2. We will deliver high quality needs-led services which enable Suffolk's VCFSE sector to deliver projects, activities & services in our communities in a safe, robust & sustainable way

3. We will promote the 4 functions of local infrastructure to increase awareness & understanding of our role with key stakeholders

4. We will champion, promote, & advocate for, the VCFSE sector in Suffolk in order to create & maintain influential, equitable & beneficial relationships across sectors



Thank you to our Funders.	
Funder	**Project/ Service**
Suffolk County Council	Core Grant, Suffolk Youth Focus, Foodbank Support, Early Years Development, Climate Change.
Babergh and Mid Suffolk District Councils	Core Grant, Foodbank and Social Enterprise Support
East Suffolk Partnership	Youth Development, Volunteer Pathways, Parent Child Group, Holiday Activity Fund, Warm Rooms.
The National Lottery Community Fund	Suffolk Good Neighbour Network, Suffolk ProHelp
East Suffolk Council	Rural Business & Community Hub Fund, Foodbank Support.

#ThisisCAS



Funder	Project/ Service
Action with Communities in Rural England	Rural projects and services
Department for Environment Food & Rural Affairs	Rural projects and services
MHCLG via NAVCA	VCFSE Emergencies Partnership
West Suffolk Alliance	VCFSE Health and Engagement Lead
West Suffolk Council	UKSPF
Macmillian	Talking About Cancer Together

Trustees' Responsibilities statement for the Year Ended 31 March 2025

The Trustees (who are also directors of Community Action Suffolk 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).

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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the Charities SORP (FRS 102).
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Make judgements and accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.



The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- So far as that trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware.
- That trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

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

In preparing this report, the Trustees have taken advantage of the small companies exemptions in Companies Act 2006 s415a.

This report was approved by the Trustees on 4th September 2025 and signed on their behalf by

Kevin Ward

Kevin Ward
Chair of Trustee Board

Iain Dunnett

Iain Dunnett
Trustee

Independent Auditors' report

Opinion

We have audited the financial statements of Community Action Suffolk (the "parent charitable company") and its subsidiaries (the "group") for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the parent charitable company balance sheet, the consolidated statement of cash flows and the notes to the financial statements, including significant accounting policies.

The financial reporting framework that has been applied in preparing the financial statements is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:
·give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025 and of the group's incoming resources and application of resources, for the year then ended;
·have been properly prepared in accordance with UK 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 the International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the group 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 group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditors' report

Opinion on other matters prescribed by the Companies Act 2006

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

· the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

· 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 charitable company 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 in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

· adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or

· the parent charitable company's financial statements are not in agreement with the accounting records; or

· certain disclosures of trustees' remuneration specified by law are not made; or

· we have not received all the information and explanations we require for our audit; or

· the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirements to prepare a Strategic Report.

Responsibilities of the trustees

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

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

Auditor's 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.

In planning our audit, we identify and assess the risk of material misstatement within the financial statements, whether due to fraud or error. In assessing the risks, consideration is given to the control environment (including trustees' and management's own processes for identification and risk assessment) as well as the nature of the entity, the sector in which it operates and the underlying performance.

Consideration is also given to the attitudes and incentives of management to commit fraud, with specific procedures planned and performed to respond to the risk of inappropriate management override of controls. We also obtain an understanding of the applicable laws and regulations to which the charity must adhere, through discussions with management and those charged with governance, as well as commercial knowledge of the sector and statutory legislation, in order to determine the key laws and regulations applicable to the charity.

After assessing the risk of fraud, we performed audit procedures to gain assurance regarding fraud and management override of controls as follows:

· Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the rationale behind significant transactions outside the normal course of business.
· Assessment of accounting estimates within the financial statements in order to assess their reasonableness to determine whether there is any bias in the estimates.
· Review of meeting minutes of trustees and management
· Enquiring of management and trustees as to whether they are aware of any alleged, suspected or actual fraud during the period.

We also performed procedures to satisfy ourselves regarding compliance with applicable laws and regulations, including:

· Enquiry of trustees and management around actual and potential litigation and claims
· Reviewing minutes of meetings of those charged with governance
· Reviewing correspondence with relevant legal authorities
· Reviewing legal expense accounts for any indicators of litigations

All audit team members were made aware of the applicable laws and regulations, as well as potential fraud risks during the planning stage of the audit and this was discussed at the audit team planning meeting. It was therefore determined that team members all had the relevant awareness and competence to identify any instances of non-compliance or fraud.

There are, however, inherent limitations to our above audit procedures. Auditing standards only require us to enquire of the trustees and management regarding non-compliance with laws and regulations, as well as review regulatory and legal correspondence (if there is any). It is therefore possible that instances of non-compliance could be missed, particularly where the law in itself is far removed from any financial transactions.
A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities
This description forms part of our auditor's report.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the parent charitable company's members, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008.

Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Helen Rumsey (Senior Statutory Auditor)

For and on behalf of Ensors
Statutory Auditors

Connexions
159 Princes Street
Ipswich
IP1 1QJ

Date: 30 September 2025

COMMUNITY ACTION SUFFOLK

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING AN INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from					
Donations	5	1,321	0	**1,321**	1,829
Other trading activities	4	449,612	0	**449,612**	417,025
Investments		37,515	0	**37,515**	37,433
Charitable activities:					
Grants receivable	5	379,475	721,783	**1,101,258**	1,321,441
Trading income	5	295,178	3,120	**298,298**	261,177
Other Income	5	5,298	128,360	**133,658**	45,678
Total		**1,168,399**	**853,263**	**2,021,662**	**2,084,583**
Expenditure on					
Raising funds:					
Fundraising and trading costs	6	481,235	0	**481,235**	409,873
Charitable activities	6	648,755	1,196,717	**1,845,472**	1,877,507
Total		**1,129,990**	**1,196,717**	**2,326,707**	**2,287,380**
Net income/(expenditure)		38,409	(343,454)	**(305,045)**	**(202,797)**
Transfers	19	0	0	**0**	**0**
Total movement in funds		38,409	(343,454)	(305,045)	**(202,797)**
Reconciliation of funds					
Total funds brought forward as at 1 April 2024		1,386,014	897,908	**2,283,922**	**2,486,719**
Total funds carried forward as at 31 March 2025	**19**	**1,424,423**	**554,454**	**1,978,877**	**2,283,922**

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

The net income and expenditure of the parent charity is disclosed in Note 3.

COMMUNITY ACTION SUFFOLK
CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	10		930,288		940,828
Intangible assets	11		785		3,925
Investments	14		850		3,000
Total fixed assets			931,923		947,753
Current assets					
Debtors	15	130,162		192,394	
Cash at bank and in hand		1,335,275		1,536,180	
		1,465,437		1,728,574	
Liabilities					
Creditors: amounts due within one year	16	(418,483)		(392,405)	
Net current assets			1,046,954		1,336,169
Creditors: amounts due after more than one year			0		0
Total net assets			**1,978,877**		**2,283,922**
Restricted funds	19		554,454		897,908
Unrestricted funds			1,424,423		1,386,014
Total funds			**1,978,877**		**2,283,922**

The financial statements have been prepared in accordance with provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements on pages 41 to 59 were approved by the Board of Trustees on 4 September 2025 and signed on its behalf by:-

Kevin Ward

Kevin Ward
Chair of Trustee Board

Iain Dunnett

Iain Dunnett
Trustee

Company Number: 08316345

COMMUNITY ACTION SUFFOLK
UNCONSOLIDATED CHARITY BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10	930,288		940,828	
Intangible assets	12	785		3,925	
Investments	13/14	856		3,006	
Total fixed assets			931,929		947,759
Current assets					
Debtors	15	228,169		206,899	
Cash at bank and in hand		915,960		1,223,929	
		1,144,129		1,430,828	
Liabilities					
Creditors: amounts due within one year	16	(206,747)		(171,128)	
Net current assets			937,382		1,259,700
Total net assets			**1,869,311**		**2,207,459**
Restricted funds	19		554,454		897,908
Unrestricted funds			1,314,857		1,309,551
Total funds			**1,869,311**		**2,207,459**

The charity deficit for the year of £338,148 is dislosed in Note 3.

The financial statements have been prepared in accordance with provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements on pages 41 to 59 were approved by the Board of Trustees on 4 September 2025 and signed on its behalf by:-

Kevin Ward *Iain Dunnett*

Kevin Ward
Chair of Trustee Board

Iain Dunnett
Trustee

Company Number: 08316345

COMMUNITY ACTION SUFFOLK
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

		2024/25	2023/24
		£	£
Cash flows from operating activities			
Net cash used in operating activities		(232,370)	(82,962)
Cash flows from investing activities			
Investment income		37,515	37,433
Purchase of property, plant and equipment		(6,050)	0
Net cash provided by investing activities		31,465	37,433
Change in cash and cash equivalents in the reporting period		**(200,905)**	**(45,529)**
Cash and cash equivalents at the beginning of the year	21	1,536,180	1,581,709
Cash and cash equivalents at the end of the year	21	**1,335,275**	**1,536,180**

Reconciliation of net expenditure to net cash flow from operating activities

Net income / (expenditure) for the reporting period	(305,045)	(202,797)
Adjustments for:		
Depreciation charges	19,730	26,032
Revaluation of investment	2,150	0
Investment income	(37,515)	(37,433)
(Increase)/Decrease in debtors	62,232	99,924
Increase/ (Decrease) in creditors	26,078	31,312
Net cash used in operating activities	**(232,370)**	**(82,962)**

Community Action Suffolk is a private company limited by guarantee incorporated in England and Wales, registration number 08316345. The registered office is Brightspace, 160 Hadleigh Road, Ipswich, Suffolk, IP2 0HH.

1. Accounting policies

The significant accounting policies used in the preparation of these financial statements are:

(a) Basis of accounting and consolidation

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Action Suffolk 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 financial statements are presented in sterling (£) and all values are rounded to the nearest £, except where indicated.

(b) Group financial statements

Results of subsidiaries have been included in the Statement of Financial Activities on a line-by-line basis as they relate to trading activities, see note 4 for individual profit and loss accounts. The results of the parent company are included in the consolidated Statement of Financial Activities and are set out in note 3. The balance sheets of subsidiaries have been consolidated on a line by line basis.

As permitted by Companies Act 2006, Section 408 the Statement of Financial Activities of the parent company is not presented with these accounts.

(c) Going Concern

The trustees have considered the company and group's financial strength, the contracts and funding agreements in place, its portfolio of activities and the relationships with funders.

'Based on this, the trustees have concluded that they have a reasonable expectation, that the company and group will have adequate resources to continue in operational existence for the foreseeable future, being at least twelve months from the date of signing these financial statements. They continue to adopt the going concern basis of accounting in preparing these financial statements.

(d) Company status

The charity is a company limited by guarantee. The members of the company are the trustees named in the Trustees' Report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1. Accounting policies - continued
(e) Income

Income is recognised in the Statement of Financial Activities (SoFA) when the charity is entitled to the income, the amount can be measured reliably, and it is probable that the income will be received. The following specific policies are applied:

Donations

Income from donations is recognised when the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Other Trading activities

Income from other trading activities includes income generated by the charity's wholly owned trading subsidiaries. This includes income from the sale of goods and the provision of services.

Income is recognised when the significant risks and rewards of ownership have transferred to the buyer, the amount can be measured reliably, and it is probable that the economic benefits will flow to the charity.

Investment Income

Investment income is recognised on a receivable basis once the amounts can be measured reliably.

Charitable Activities: Grants and Contract Income

This includes income earned from the delivery of services under contractual arrangements and performance-related grants received to support the charity's objectives.

This income is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

Where income is received in advance of meeting any performance-related conditions, it is deferred until those conditions are satisfied.

Charitable Activities: Trading income

Income from trading includes income earned from the supply of goods or services under contractual arrangements which further the charity's core activities. Income is recognised as earned as the related goods or services are provided.

Other income

This includes reimbursements for costs incurred by the charity on behalf of third parties, such as staff time, shared office costs, or project-related expenses.

Income is recognised when the charity has legal entitlement to the reimbursement, the amount can be measured reliably, and it is probable that the income will be received. Where recoveries relate to specific projects or services, they are recognised in line with the associated expenditure.

Deferred Income

Income received in advance of the provision of a specified service, or performance related condition of a grant, is deferred until the criteria for income recognition are met.

1. Accounting policies - continued
(f) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Costs of raising funds are those incurred in attracting grant and other funding and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with community services and include both the direct and indirect costs relating to these activities.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs are part of support costs and include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

(g) VAT

For VAT purposes the charity is partially exempt. The charity's irrecoverable VAT is treated as an expense and is included under the appropriate cost headings, under fundraising and trading costs and charitable activities.

(h) Fixed Assets and Depreciation

Tangible fixed assets are recognised at cost and depreciated on a straight line basis over their estimated useful lives as follows:

Freehold buildings	50 Years
Office equipment	5 Years
Computer equipment	3 Years
Fixtures and fittings	15 Years

Freehold Land is not depreciated.
Items of equipment are capitalised where the purchase price including VAT, exceeds £2,000.
Intangible fixed assets are recognised at cost and depreciated on a straight line basis over their estimated useful lives as follows:

Software Application	3 years

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined by which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

(i) Funds

Funds fall into two categories; restricted, where their use is governed by the wishes of the entity providing the funds or the contractual terms under which the funds are earned and, unrestricted, where there are no pre-conditions to the use of the funds other than the charitable objectives of the organisation.

Funds are transferred from restricted to unrestricted funds as they become free from the relevant restrictions.

It is the aim of the charity to maintain the balance of unrestricted reserves at a level that would give it the ability to continue functioning in times of major funding change and to invest in projects for which only partial third party funding is available.

1. Accounting policies - continued

(j) Investments

Investments are initially recognised at cost and subsequently measured at cost less impairment. Impairment losses are recognised in the Statement of Financial Activities. Investments are reviewed annually for indicators of impairment, and any losses are recognised where the recoverable amount is lower than the carrying value.

(k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of 100 days or less from the date of acquisition or opening of the deposit or similar account.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Other receivables are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

(m) Creditors

Creditors and provisions are recognised where the group 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. Short term creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Other financial liabilities are measured at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

(n) Financial instruments

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

(o) Pension scheme

The company set up a workplace pension scheme with Royal London in July 2017 and the company has complied with the auto-enrolment pension regulations. Pension payments are charged to the Statement of Financial Activities when paid or due.

(p) Taxation

No charge to taxation arises in the accounts of the commercial trading subsidiaries, reflecting the expectation that the taxable profits of the companies will be paid by gift aid to the charity within 9 months of the year end, thus fully relieving the companies Corporation Tax.

1. Accounting policies - continued

(q) Employee benefits

Employee benefits are recognised as an expense when the charity is obligated to make payments in exchange for services received. This includes wages, salaries, social security costs, and pension contributions.

Short-term benefits such as paid leave are recognised as an expense in the period in which the service is provided. An accrual is made for any outstanding holiday entitlement at the year-end where material.

Pension contributions to defined contribution schemes are charged to the Statement of Financial Activities in the period to which they relate. Any unpaid contributions at the year-end are recognised as a liability.

(r) Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term, reflecting the ongoing use of the equipment. Commitments under non-cancellable operating leases are disclosed in the notes to the financial statements, analysed between amounts due within one year and after more than one year.

2. Judgements in applying accounting policies and key sources of estimation uncertainty

The trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These estimates and judgements are continually evaluated and are based on historical experience and other factors considered relevant. Actual results may differ from these estimates.

3. Financial Activities of the Charity

The financial activities shown in the consolidated statement include those of the charity's wholly owned subsidiaries as listed in note 4. A summary of the financial activities undertaken by the parent charity is set out below:

		2024/25 £	2023/24 £
Income from			
	Donations	139,578	153,788
	Charitable Activities	1,366,472	1,582,618
	Other	133,658	45,677
	Total income	**1,639,708**	**1,782,083**
Expenditure on			
	Raising Funds	33,084	31,257
	Charitable Activities	1,944,772	1,940,771
	Total expenditure	**1,977,856**	**1,972,028**
	Net movement in funds	**(338,148)**	**(189,945)**
Total Funds			
	At the beginning of the year	2,207,459	2,397,404
	Movement in funds for the year	(338,148)	(189,945)
	Total Funds at the end of the year	**1,869,311**	**2,207,459**
Represented by			
	Restricted funds	554,454	897,908
	Unrestricted funds	1,314,857	1,309,551
		1,869,311	**2,207,459**

4. Subsidiary Companies

The charity owns 100% of the share capital of its trading subsidiaries, which are all registered in England. The companies gift aid their taxable profits to Community Action Suffolk which is all unrestricted funds. A summary of the companies trading results and capital and reserves is shown below. These results are consolidated into the group accounts.

	Business Services at CAS Limited	IT Services at CAS Limited	DBS at CAS Limited
Company registration number	**03332778**	**04281770**	**02919237**
2024/25	**£**	**£**	**£**
Turnover	201,181	86,263	162,168
Cost of sales	0	(39,291)	(120,964)
Gross Profit	201,181	46,972	41,204
Administrative expenses	(119,661)	(41,717)	(27,213)
Operating Profit	81,520	5,255	13,991
Interest receivable and similar income	3,802	0	0
Profit after tax	85,322	5,255	13,991
Retained Earnings			
At the beginning of the year	52,840	7,444	16,178
Profit for the year	85,322	5,255	13,991
Distribution - donation to parent company	(47,840)	(7,444)	(16,178)
Retained earnings at the end of the year	90,322	5,255	13,991

Adminstrative expenses above include management charges of £12,213 for Business Services, £5,176 for IT Services and £3,306 for DBS Services to Community Action Suffolk, the Charity.

The net incoming resources reflected in the Statement of Financial Activities are as follows:

2024/25	**£**	**£**	**£**
Operating Profit	81,520	5,255	13,991
The aggregate of the assets, liabilities and funds was:			
Assets	372,155	31,644	52,076
Liabilities	(281,831)	(26,387)	(38,083)
	90,324	5,257	13,993

4. Subsidiary Companies (continued)

	Business Services at CAS Limited	IT Services at CAS Limited	DBS at CAS Limited
Company registration number	**03332778**	**04281770**	**02919237**
2023/24	**£**	**£**	**£**
Turnover	184,113	78,860	154,052
Cost of sales	0	(32,367)	(112,985)
Gross Profit	184,113	46,493	41,067
Administrative expenses	(137,319)	(39,049)	(24,889)
Operating Profit	46,794	7,444	16,178
Interest receivable and similar income	1,046	0	0
Profit after tax	47,840	7,444	16,178
Retained Earnings			
At the beginning of the year	64,587	2,094	22,634
Profit for the year	47,840	7,444	16,178
Distribution - donation to parent company	(59,587)	(2,094)	(22,634)
Retained earnings at the end of the year	52,840	7,444	16,178

Adminstrative expenses above include management charges of £10,810 for Business Services, £4,718 for IT Services and £3,342 for DBS Services to Community Action Suffolk, the Charity.

The net incoming resources reflected in the Statement of Financial Activities are as follows:

2023/24	**£**	**£**	**£**
Operating Profit	46,794	7,444	16,178

The aggregate of the assets, liabilities and funds was:			
Assets	281,528	25,568	33,840
Liabilities	(228,686)	(18,122)	(17,660)
	52,842	7,446	16,180

5. Group Income

	Unrestricted Funds	Restricted Funds	Total Funds 2024/25	Unrestricted Funds	Restricted Funds	Total Funds 2023/24
	£	£	£	£	£	£
Donations	1,321	0	**1,321**	1,829	0	**1,829**
Grants Receivable by strategic priority:						
Priority 1 - Build capacity and sustainability in VCSE sector	128,192	647,282	**775,474**	127,892	112,028	**239,920**
Priority 2 - Community and Voluntary Action	132,892	35,225	**168,117**	134,814	697,194	**832,008**
Priority 3 - Strategic relationships and partnerships	118,391	39,276	**157,667**	114,970	134,543	**249,513**
	379,475	721,783	**1,101,258**	377,676	943,765	**1,321,441**
Trading income by strategic priority:						
Priority 1 - Build capacity and sustainability in VCSE sector	101,096	3,120	**104,216**	108,171	0	**108,171**
Priority 2 - Community and Voluntary Action	107,670	0	**107,670**	81,657	0	**81,657**
Priority 3 - Strategic relationships and partnerships	86,412	0	**86,412**	71,349	0	**71,349**
	295,178	3,120	**298,298**	261,177	0	**261,177**
Other Income	5,298	128,360	**133,658**	8,630	37,048	**45,678**

6. Total Group Expenditure

2024/25	Staff costs	Other costs	Depreciation	Support costs	Total 2024/25
	£	£	£	£	£
Costs of raising funds:	138,105	210,744	0	132,386	481,235
Charitable activities:					
Priority 1 - Build capacity and sustainability in VCSE sector	433,608	499,878	0	259,021	1,192,507
Priority 2 - Community and Voluntary Action	225,944	91,830	0	81,205	398,979
Priority 3 - Strategic relationships and partnerships	131,166	50,952	0	71,868	253,986
	790,718	642,660	0	412,094	1,845,472
Total resources expended	928,823	853,404	0	544,480	2,326,707
Support costs	413,523	111,227	19,730	(544,480)	0
	1,342,346	964,631	19,730	0	2,326,707

In the current and previous period all costs of raising funds was unrestricted.
In the current period £1,196,717 of charitable activities costs was restricted (2024: £1,152,852). The remainder was unrestricted.

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below

	Governance	Other support costs	Total allocated	Allocation basis
	£	£	£	
Staff costs	19,208	394,315	413,523	Staff time
Other costs	20,100	91,127	111,227	Direct use
Depreciation	0	19,730	19,730	Direct use
	39,308	505,172	544,480	

Support costs have been allocated to priorities on the basis of income received.

6. Total Group Expenditure (continued)

2023/24	Staff costs £	Other costs £	Depreciation £	Support costs £	Total 2023/24 £
Costs of raising funds:	133,685	181,665	0	94,523	409,873
Charitable activities:					
Priority 1 - Build capacity and sustainability in VCSE sector	238,409	32,388	0	78,898	349,695
Priority 2 - Community and Voluntary Action	462,289	596,076	0	207,091	1,265,456
Priority 3 - Strategic relationships and partnerships	147,886	41,742	0	72,728	262,356
	848,584	670,206	-	358,717	1,877,507
Total resources expended	982,269	851,871	-	453,240	2,287,380
Support costs	325,096	102,111	26,033	(453,240)	0
	1,307,365	953,982	26,033	0	2,287,380

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below

	Governance	Other support	Total allocated	Allocation basis
	£	£	£	
Staff costs	19,072	306,024	325,096	Staff time
Other costs	25,830	76,281	102,111	Direct use
Depreciation	0	26,033	26,033	Direct use
	44,902	408,338	453,240	

7. Staff Costs

	2024/25 No.	2023/24 No.
The average monthly number of employees during the period was:		
Administration	8	7
Field Officers and Infrastructure Services	40	42
	48	49

	£	£
Wages and salaries	1,199,398	1,135,536
Social security costs	101,218	91,652
Pension costs	40,970	36,789
	1,341,586	1,263,977
Agency staff costs	0	15,317
Other staff related costs	0	28,071
	1,341,586	1,307,365

Other Staff related costs include redundancy payments of £0 (2024:£28,071).

All amounts were paid in the period and are recognised on the basis set out in accounting policy 1(f).

No. of employees whose total emoluments (excluding employer pension costs) for the reporting period fall within each band of £10,000, from £60,000 upwards.

	2024/25 No.	2023/24 No.
£60,000 - £70,000	0	1
£70,000 - £80,000	1	0

The key management personnel in the year received a total remuneration of £262,609 (2024: £142,453).

8. Net Incoming Resources

Net incoming resources are stated after charging:	Total 2024/25 £	Total 2023/24 £
Depreciation of owned tangible fixed assets	16,590	22,892
Amortisation on owned intangible fixed assets	3,140	3,140
Remuneration of the company's auditors (inclusive of irrecoverable VAT)		
- audit of charity	18,300	14,310
- audit of one subsidiary	0	7,314
- non-audit services	1,800	4,206

9. Taxation

No liability to corporation tax arises on the results reflected in these financial statements. The element relating to the charity qualifies for relief from corporation tax under the Income and Corporation Taxes Act 2010, Sections 466 to 493.

10. Tangible fixed assets for the group and charity

	Office equipment £	Fixtures & fittings £	Freehold property £	Total £
Cost				
As at 1 April 2024	154,664	130,918	1,163,760	**1,449,342**
Additions	0	6,050	0	**6,050**
Disposals	(154,664)	(106,977)	0	**(261,641)**
As at 31 March 2025	**0**	**29,991**	**1,163,760**	**1,193,751**
Depreciation				
As at 1 April 2024	154,089	115,297	239,128	**508,514**
Charge for the year	575	1,663	14,352	**16,590**
On disposals	(154,664)	(106,977)	0	**(261,641)**
As at 31 March 2025	**0**	**9,983**	**253,480**	**263,463**
Net book value				
As at 31 March 2025	**0**	**20,008**	**910,280**	**930,288**
As at 31 March 2024	**575**	**15,621**	**924,632**	**940,828**

Included in freehold property is land of £450,000 (2024: £450,000) that is not depreciated.

During 2021/22 Brightspace was valued by Fenn Wright at £1,120,000 and the Kirkley Centre at £650,000.

11. Intangible fixed assets for the group and charity	Group		Charity	
	Software Application £	Total £	Software Application £	Total £
Cost				
As at 1 April 2024	14,820	**14,820**	9,420	**9,420**
Additions	0	**0**	0	**0**
Disposals	0	**0**	0	**0**
As at 31 March 2025	**14,820**	**14,820**	**9,420**	**9,420**
Depreciation				
As at 1 April 2024	10,895	**10,895**	5,495	**5,495**
Charge for the year	3,140	**3,140**	3,140	**3,140**
On disposals	0	**0**	0	**0**
As at 31 March 2025	**14,035**	**14,035**	**8,635**	**8,635**
Net book value				
As at 31 March 2025	**785**	**785**	**785**	**785**
As at 31 March 2024	**3,925**	**3,925**	**3,925**	**3,925**

13. Investments in subsidiaries

	Total 2024/25 £	Total 2023/24 £
Cost		
As at 1 April 2024	6	6
As at 31 March 2025	**6**	6

The charitable company holds 100% of the share capital of:
Business Services at CAS Limited
IT Services at CAS Limited
DBS at CAS Limited

14. Other Investments for the group and charity

	Other Investments £	Total £
Cost		
As at 1 April 2024	3,000	3,000
As at 31 March 2025	**3,000**	3,000
Revaluation		
As at 1 April 2024	0	0
Revaluation in year	(2,150)	(2,150)
As at 31 March 2025	(2,150)	(2,150)
Net book value		
As at 31 March 2025	**850**	**850**
As at 31 March 2024	**3,000**	**3,000**

During 2019/20 the charity invested in Cirican LLP. The investment was revalued during the year as Cirican LLP has now cea

15. Debtors

	Group		Charity	
	2024/25	2023/24	2024/25	2023/24
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	97,798	142,139	77,360	124,946
Prepayments and accrued income	32,364	50,255	24,186	46,039
Amounts owed by subsidiary undertakings	0	0	126,623	35,914
	130,162	**192,394**	**228,169**	**206,899**

Included within the Charity's trade debtors are the Q4 subsidary management and accommodation charges. These amounted to £4,097 for Business Services at CAS Ltd, £1,441 for DBS at CAS Ltd and £2,403 for IT Services at CAS Ltd.

16. Creditors: Amounts falling due within one year

	Group		Charity	
	2024/25	2023/24	2024/25	2023/24
	£	£	£	£
Trade creditors	53,412	13,689	38,687	4,658
Other creditors	171,536	192,346	8,151	13,736
Accruals and deferred income	147,567	158,867	113,941	125,231
Taxation and social security payable	45,968	27,503	45,968	27,503
Amounts owed to subsidiary undertakings	0	0	0	0
	418,483	**392,405**	**206,747**	**171,128**

Deferred income comprises

	Group & Charity 2024/25	Group & Charity 2023/24
	£	£
Deferred income at 1 April 2024	100,537	64,162
Amounts released to income earned from charitable activities	(100,537)	(64,162)
Amounts deferred in the year	85,289	100,537
Deferred income at 31 March 2025	85,289	100,537

17. Financial Commitments

Commitments under operating leases

At 31 March 2025 the group had future minimum lease payments under non-cancellable operating leases as follows:

	2024/25	2023/24
	£	£
Property leases		
Not later than one year	**0**	**0**
Equipment leases		
Not later than one year	11,185	16,974
Later than one year and not later than five years	17,535	28,720
Total Equipment leases	**28,720**	**45,694**

Capital Commitments

At 31 March 2025 the group had capital commitments of £0 (2024: £0).

18. Pension arrangements

Contributions to the charity workplace pension scheme were made in respect of staff. Pension costs are charged to the Statement of Financial Activities when paid. The pension charge for the year amounts to £40,970 (2024: £36,789). Contributions amounting to £0 (2024: £5,802) were payable to the scheme at 31 March 2025 and are included within creditors.

19. Restricted Funds - 2024/25

Revenue		1 April 2024	Income	Expenditure	Transfers	31 March 2025
		£	£	£	£	£
Defra - grants towards salary costs		**0**	45,310	(45,310)	**0**	0
Suffolk County and District Councils - grant towards Funding 4 Suffolk Portal		**0**	9,462	(9,462)	**0**	0
Social Enterprise		**8,249**	0	(8,249)	**0**	0
Babergh Mid Suffolk Social Enterprise		**0**	27,700	(27,700)	**0**	0
Rural Business & Community Hub - East Suffolk		**1,930**	9,839	(8,659)	**0**	3,110
Full Cost Recovery Training & Support		**0**	6,432	(6,432)	**0**	0
Suffolk County Council Together for Suffolk		**5,980**	0	(5,980)	**0**	0
IDAB Support		**0**	3,000	(3,000)	**0**	0
Macmillan - Lets Talk About Cancer		**0**	44,355	(44,355)	**0**	0
Macmillan - Volunteer Support		**0**	6,761	(2,685)	**0**	4,076
Suffolk County Council Food Bank support work	a	**135,772**	225,000	(360,772)	**0**	0
East Suffolk Food Network	a	**0**	38,892	(38,892)	**0**	0
abergh Mid Suffolk Food Network	a	**0**	88,919	(88,919)	**0**	0
SPSL Food Network	a	**40,707**	232,269	(201,892)	**0**	71,084
SPSL - Food Network - Training	a	**0**	25,000	0	**0**	25,000
SPSL - Food Network - Marketing & Promotion	a	**0**	15,000	0	**0**	15,000
Priority 1 - Build capacity and sustainability in VCSE sector		192,638	777,939	(852,307)	0	118,270
East Suffolk Council - Volunteering campaign		**8,718**	0	(8,718)	**0**	0
Geoffrey Watling - East Suffolk Volunteering		**3,773**	0	(3,773)	**0**	0
Mens Sheds		**7,607**	0	(7,607)	**0**	0
Suffolk Good Neighbours Scheme - The National Lottery Community Fund		**23,560**	(4,964)	(18,596)	**0**	0
National Lottery - Reaching Communities		**0**	1,850	(75)	**0**	1,775
West Suffolk District Council - Capacity Building Courses		**0**	3,000	0	**0**	3,000
NAVCA - Cadents Project - Centres for Warmth		**0**	12,500	(7,881)	**0**	4,619
Early Years Toddler Group		**12,252**	3,249	(15,501)	**0**	0
Babergh & Mid Suffolk District Council - Parent & Child Group		**4,929**	0	(4,929)	**0**	0
Tackling Poverty Partnership		**0**	18,000	(18,000)	**0**	0
Kirkley Centre Holiday Activity Fund		**0**	1,590	(1,590)	**0**	0
Youth Work Training - Suffolk County Council	b	**3,645**	0	(3,449)	**0**	196
Suffolk Youth Focus	b	**83,389**	0	(83,389)	**0**	0
East Suffolk Rural Youth Work	b	**44,284**	0	(37,798)	0	6,486
Priority 2 - Community and Voluntary Action		192,157	35,225	(211,306)	0	16,076
VCFSE Engagement Lead		**23,047**	0	(23,047)	**0**	0
West Suffolk Locality Funding		**43,876**	0	(43,876)	**0**	0
Climate Change		**5,104**	0	(5,104)	**0**	0
VCS Emergencies partnership (British Red Cross)		**0**	6,000	0	**0**	6,000
Defra - Rural Housing		**0**	33,275	(33,275)	**0**	0
Suffolk North East Essex VCSE Leadership		**13,750**	0	(13,750)	**0**	0
West Suffolk UKSPF		**1,661**	0	(1,661)	**0**	0
Awards Funds - various sponsors		**1,189**	824	(976)	0	1,037
Priority 3 - Strategic relationships and partnerships		88,627	40,099	(121,689)	0	7,037
Revenue		**473,422**	**853,263**	**(1,185,302)**	0	**141,383**
Brightspace		**348,777**	**0**	(10,630)	**0**	338,147
Kirkley Centre		**75,709**	0	(785)	0	74,924
Capital (expenditure split equally to 3 priorities)		**424,486**	0	**(11,415)**	0	**413,071**
Total		**897,908**	**853,263**	**(1,196,717)**	0	**554,454**

The restricted capital funds represent freehold property acquired with the assistance of restricted funding.

Note

a) These funds were previously classified as priority 1

b) These funds were previously classified as priority 2

19. Restricted Funds - 23/24

Revenue	1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
Defra	0	45,310	(45,310)	**0**	0
Funding 4 Suffolk - Suffolk County and District Councils	0	8,602	(8,602)	0	0
Prohelp - Rope Trust	3,188	0	(3,188)	0	0
The National Lottery Community Fund - Prohelp	5,129	0	(5,129)	0	0
Social Enterprise	18,635	0	(10,386)	0	8,249
Social Enterprise - Babergh Mid Suffolk	0	300	(300)	0	0
Macmillan	0	22,368	(22,368)	0	0
Rural Business & Community Hub - East Suffolk	0	7,380	(5,450)	0	1,930
FCR Training & Support	0	18,368	(18,368)	0	0
Together for Suffolk - Suffolk County Council	0	10,000	(4,020)	0	5,980
Youth Work Training - Suffolk County Council	7,662	0	(4,017)	0	3,645
Suffolk Youth Focus	123,129	0	(39,740)	0	83,389
East Suffolk Rural Youth Work	58,886	0	(14,602)	0	44,284
Priority 1 - Build capacity and sustainability in VCSE sector	216,629	112,328	(181,480)	0	147,477
Volunteering campaign - East Suffolk Council	0	10,857	(3,541)	1,402	8,718
East Suffolk Volunteering - Geoffrey Watling	0	4,000	(228)	0	3,773
Mens Sheds	16,460	30,260	(44,070)	4,957	7,607
Suffolk Good Neighbours Scheme - The National Lottery Community Fund	39,609	0	(16,049)	0	23,560
Food Bank support work - Suffolk County Council	150,556	440,000	(454,784)	0	135,772
Food Network - East Suffolk	0	17,066	(17,066)	0	0
Food Network - Babergh Mid Suffolk	0	16,049	(16,049)	0	0
Food Network - SPSL	0	116,135	(75,428)	0	40,707
Local Conversations - People's Health Trust	46,962	93,692	(140,654)	0	0
Volunteering Pathways Project	5,920	3,000	(7,518)	(1,402)	0
Warm Rooms Kirkley	609	0	(609)	0	0
Ukraine Community Support	10,075	14,751	(24,826)	0	0
Ukraine Infrastructure NAVCA	3,659	4,996	(5,733)	(2,922)	0
Holiday Activity Fund	0	2,510	(2,510)	0	0
Early Years Toddler Group	54,235	0	(41,983)	0	12,252
BMSDC Parent & Child Group	12,021	0	(7,092)	0	4,929
Priority 2 - Community and Voluntary Action	340,106	753,316	(858,139)	2,035	237,318
VCFSE Engagement Lead	9,837	40,000	(26,790)	0	23,047
West Suffolk Locality Funding	0	50,000	(6,124)	0	43,876
Climate Change	0	10,000	(4,896)	0	5,104
Defra - Rural Housing	0	1,160	(1,160)	0	0
ABCD E-learning, Network & Development - Suffolk County and District Councils	10,344	0	(5,387)	(4,957)	0
Minding the Gap - The National Lottery Community Fund and ESF Building Better Opportunities	33,195	13,635	(46,830)	0	0
Suffolk North East Essex VCSE Leadership	13,750	0	0	0	13,750
West Suffolk UKSPF	5,661	0	(4,000)	0	1,661
Suffolk Information Partnership - Suffolk County Council	1,324	0	(1,324)	0	0
Awards Funds - various sponsors	1,621	374	(806)	0	1,189
Priority 3 - Strategic relationships and partnerships	75,732	115,169	(97,317)	(4,957)	88,627
Revenue	**632,467**	**980,813**	**(1,136,936)**	**(2,922)**	**473,422**
Brightspace	363,907	0	(15,130)	0	348,777
Kirkley Centre	76,495	0	(786)	0	75,709
Capital (expenditure split equally to 3 priorities)	**440,402**	**0**	**(15,916)**	**0**	**424,486**
Total	**1,072,869**	**980,813**	**(1,152,852)**	**(2,922)**	**897,908**

The restricted capital funds represent freehold property acquired with the assistance of restricted funding.

During the year it was agreed with the funder to transfer the balance of £2,922 from Ukraine Infrastructure NAVCA as that fund came to an end and transfer this to our unrestricted fund for Core Volunteering.

During the year it was agreed with the funder to transfer the balance of £1,402 from Volunteering Pathways as that fund came to an end and transfer this to a new fund for Volunteering Campaigns for East Suffolk.

During the year it was agreed with the funder to transfer the balance of £4,957 from ABCD as that fund came to an end and transfer this to an existing fund for Mens Sheds.

19. Restricted Funds (continued)

The restricted funds detailed on the preceding pages are to be applied for the specific purposes agreed with the respective funders or donors. The restricted revenue funds cover the three main areas of the charity's focus: Priority 1 - Build capacity and sustainability in VCSE Sector, Priority 2 - Community and Voluntary Action, Priority 3 - Strategic relationships and partnerships. Further details of these activities are included in the Trustees' report.

20. Analysis of net assets between funds	**2024/25 Unrestricted**	**2024/25 Restricted**	**2024/25 Total**
	£	**£**	**£**
Group			
Tangible fixed assets	517,216	413,071	**930,287**
Intangible fixed assets	785	0	**785**
Investments	850	0	**850**
Net current assets	905,571	141,383	**1,046,954**
Total	**1,424,423**	**554,454**	**1,978,876**
Charity			
Tangible fixed assets	517,217	413,071	**930,288**
Intangible fixed assets	785	0	**785**
Investments	856	0	**856**
Net current assets	795,999	141,383	**937,382**
Total	**1,314,857**	**554,454**	**1,869,311**

	2023/24 Unrestricted	**2023/24 Restricted**	**2023/24 Total**
	£	**£**	**£**
Group			
Tangible fixed assets	516,342	424,486	**940,828**
Intangible fixed assets	3,925	0	**3,925**
Investments	3,000	0	**3,000**
Net current assets	862,747	473,422	**1,336,169**
Total	**1,386,014**	**897,908**	**2,283,922**
Charity			
Tangible fixed assets	516,342	424,486	**940,828**
Intangible fixed assets	3,925	0	**3,925**
Investments	3,006	0	**3,006**
Net current assets	786,278	473,422	**1,259,700**
Total	**1,309,551**	**897,908**	**2,207,459**

21. Analysis of changes in net debt

	At 1 April 2024	Cash flows	Other non-cash changes	At 31 March 2025
	£	£	£	£
Cash and cash equivalents				
Cash	345,863	113,821	0	**459,684**
Cash equivalents	1,190,317	(314,726)	0	**875,591**
	1,536,180	(200,905)	0	**1,335,275**
Total	**1,536,180**	**(200,905)**	**0**	**1,335,275**

22. Related party transactions

During the 2024/25 financial year, the following transactions took place between the charity, and its wholly owned

- The charity recharged staff and administrative costs to the subsidiaries totalling £33,084 (2024: 31,257). These charges were made on a cost recovery basis.

- The subsidiaries donated £71,462 (2024: 84,315) of profits to the charity under the Gift Aid scheme.

- The charity and its subsidiaries engaged in transactions with external organisations in which a trustee of the charity and a director of a subsidiary respectively hold positions of influence. These transactions related to the provision of goods or services and were conducted on normal commercial terms. The total value of such transactions was £4,347 (2024: £3,776).

At the year-end, a balance of £126,623 (2024: £35,936) was due from the subsidiaries to the charity. This amount is included within debtors.

No trustee received any remuneration or other benefits from the charity or its subsidiaries during the year (2024: £nil), other than the reimbursement of £129 (2024: £25) of expenses incurred in the performance of their duties.

All transactions were conducted at arm's length and in accordance with the charity's conflict of interest and governance policies. Trustees and directors did not participate in decisions where a conflict of interest was identified.

23. Government grants

Income from government grants comprises

	2024/25	2023/24
	£	£
Grants supporting specific activities	658,426	787,318
Grants supporting general charitable activities	378,976	398,786

COMMUNITY ACTION SUFFOLK

England & Wales - Charity number 1150501

Accounts

COMMUNITY ACTION SUFFOLK
Strengthening the voluntary and community sector

ANNUAL REPORT AND FINANCIAL STATEMENTS

2023 — 2024

Year ended
31st March 2024

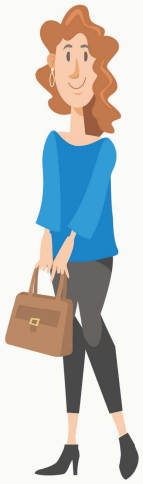


A company limited by guarantee, registered in England No. 08316345 and a Registered Charity No. 1150501



CONTENTS

3-4	Reference and administrative details of the charity, its trustees and advisers.
5	Introduction from the Chair of Trustees.
7	Message from the Chief Executive.
8	Trustees' report
29	Trustees' responsibilities statement.
31	Independent Auditors' report.
37	Consolidated Statement of Financial Activities.
38	Consolidated Balance Sheet.
39	Charity Balance Sheet.
40	Statement of Cash Flows.
41	Notes to the Financial Statements.



THE FINER DETAILS

Charity Registration No.	1150501
Company Registration No.	08316345
Registered Office	Community Action Suffolk, Brightspace, 16 Hadleigh Road, Ipswich, Suffolk. IP2 0HH
Patron	Clare, Countess of Euston – Lord Lieutenant of Suffolk
Chief Executive	Hannah Reid



MEET OUR TRUSTEES

Chair - Mr Kevin Ward

Director and Chair of CAS subsidiaries - John Shaw

Ben Matthews- Appointed 16/11/2017

Mike Locke- Appointed 19/11/2020

Ashley Smith - Appointed 19/11/2020

Mehmet Duzgun - Appointed 03/03/2023

Charlotte Bate- Appointed 08/09/2023

Rhiannon King- Appointed 08/09/2023

Iain Dunnett, Trustee & Director of Subs-Appointed 17/11/2022

Andy Wright, Trustee & Director of Subs-Appointed 03/03/2023

Brian Parrott- Resigned on 04/07/2023

Baroness Ros Scott- Resigned on 08/09/2023



EXECUTIVE TEAM

Chief Executive	**Hannah Reid**
Director of Operations	**Sarah Lungley**
Director of Innovation and Business Development	**Sam Vinyard-Jones**



AUDITORS

Ensors Accountants LLP, 159 Princes Street, Ipswich, Suffolk, IP1 1QJ

PRINCIPLE BANKERS

Barclays Bank PLC,1 Princes Street, Ipswich, Suffolk. IP1 1PB

SOCIAL MEDIA

@CASuffolk

Community Action Suffolk

@CommActionSuffolk

community-action-suffolk

Info@communityactionsuffolk.org.uk

www.communityactionsuffolk.org.uk



FROM THE CHAIR

I can't start with time flies again, but it really does. We're through yet another year where both as a country and county we have seen some quite dramatic changes.

The lack of money throughout the systems and the challenges of the cost of living crisis are still there. Terrific work has been done and I'm again proud of how CAS has worked hard with other local and national organisations to tackle the challenges faced by so many. However, the real impact on budgetary cuts is arguably yet to be seen and it is a great concern to many as to how this will affect the VCFSE sector.



Hannah Reid and her team are settled in and doing a fantastic job, increasing and improving collaboration within the sector and local geography. We truly believe that the best way forward as a county, and indeed as a country, is to pull together and forge alliances. If we play to our strengths and strive for that continual improvement and progression towards a better future for everyone across the county, we maximise our chances of success.

> **Challenge, Changes and Success.**

Funding will be a big focus for us and many in the sector through the next year and beyond. We will all be affected by cuts at a local and national level. At CAS we are working towards more innovative ideas and we continually look to support others in the sector who are striving to look at new and different ways of achieving their goals. Again, collaboration is likely to be a key factor for the whole of the VCFSE sector in tackling this daunting challenge.

Finally, I would like to extend some thanks. First, to everyone out there who has given up their time and expertise to volunteer for their community. Whether it's for a charity, local sports club, village hall, religious community or for a friend or neighbour, you're wonderful and we would love to see your efforts emulated by all – alone this would make a massive difference to the challenges we face in Suffolk.

Second, I would like to thank Hannah Reid and her team for their ongoing work and amazing efforts to lead the way in both Suffolk, but also nationally. Hannah has had a great first year and wisely built on the impressive work that has gone before her.

Third, I would like to acknowledge and thank the board of trustees. We have a brilliant team of individuals with a variety of skills and personalities and without exception, they all add a huge amount of value, challenge and support.



The team is always forging together and striding forward, I couldn't be more proud to be Chair of such a great organisation.

Kevin Ward - Chair of Trustees

> ***Thank you to everyone out there who has given up their time and expertise to volunteer for their community.***

FROM THE CHIEF EXECUTIVE

I'm delighted to present my first Annual Report as CAS's Chief Executive. What a year it has been! The breadth and depth of the activity that takes place here at CAS each year in our quest to support Suffolk's Voluntary sector, never ceases to amaze me and I'm immensely proud to lead a team of people so dedicated to the work we do and the myriad of organisations and groups we support.

The environment in which we all operate as Voluntary sector organisations continues to throw challenges our way. Funding instability, volunteer shortages and increased demand for services, requires ever increasing resource investment and for many, that has been in short supply again this year.

At CAS, we have seen our fair share of change during this year – we have said goodbye to some fantastic colleagues and welcomed new members of team, we've begun reviewing our current strategy and adapted activity to address need where required and, as is often the case in the Voluntary sector, we've seen some key projects come to the end of their funding and become community legacies.

But our core function as a Local Infrastructure Organisation always remains the same – we continue to drive forward local volunteering and community action, we continue to support capacity building and organisation development in VCFSE organisations, we continue to lobby and influence those in positions of power locally and nationally, and we continue to advocate the importance of collaboration and partnerships – and in doing all this, we continue to strive for aspirational growth of a Voluntary sector in Suffolk that is absolutely essential for our communities.

I'd like to thank CAS staff and trustees for their overwhelming support during my first 12 months in role and for all they do on a daily basis to ensure we deliver projects and services to the highest standards.



I hope you enjoy reading the report

Hannah Reid- Chief Executive

COMPLIANCE

The Trustees of Community Action Suffolk (CAS), (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements for the year ended 31 March 2024. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice FRS 102 (FRS 102 SORP) "Accounting and Reporting by Charities" effective 1 January 2019.

THE PUBLIC BENEFIT

The Trustees confirm that in exercising their powers and duties they have complied with the duty in Section 17 of the Charities Act 2011, to have due regard to the Charity Commission's general guidance on public benefit. Trustees believe this is demonstrated throughout this report particularly in the sections of achievements and performance against the four strategic priorities.



WHO WE ARE AND WHAT WE DO

Community Action Suffolk (CAS) is an infrastructure organisation that supports the Voluntary Community, Faith and Social Enterprise (VCFSE) sector in Suffolk. CAS provides services, activities, and projects across the whole of Suffolk and employs 49 members of staff operating from two physical bases, one in Ipswich and one in Lowestoft. To help achieve its aims CAS works with a range of partners across the whole of the Suffolk System including but not exclusively Suffolk County Council, District and Borough Councils, private sector, health sector, New Anglia Local Enterprise Partnership, and the Police.

CAS's charitable objective as set out in the company's Memorandum of Association adopted on 3rd December 2012 is to promote any purpose that is charitable under the laws of England and Wales, without limitation promoting the voluntary sector in Suffolk.

CAS's mission is to strengthen and champion community action in Suffolk by supporting the voluntary, community Faith and social enterprise (VCFSE) sector in its work. To achieve this, we have four strategic priorities:

1. **To support a diverse and resilient VCFSE sector to build capacity and sustainability.**
2. **To stimulate and develop impactful community and voluntary action.**
3. **To create and maintain influential, equitable and beneficial relationships between the public, business and voluntary community and social enterprise sector.**
4. **To develop CAS as a sustainable and essential business in Suffolk, driven by continuous improvement and innovation.**







#ThisIsCAS

1 Build capacity and sustainability in the VCFSE Sector

We have achieved

COMMUNITY BUILDINGS

236 Users registered on the YourHall site for the period

13,200 Unique hits/visits to the YourHall site

25 Purchases via the CAS online shop

PRO-HELP

32 applicants to professional support matched.

APPLY

ProHelp applications recieved

46

9 QUALITY FRAMEWORK

Organisations worked with towards achieving Quality Standards

92 Organisations registered and downloaded the CAS HealthCheck

4 Organisations achieving the Quality Standard during the period

DOWNLOAD

FINANCIAL SUSTAINABILITY

92 new users registered for the Funding 4 Suffolk portal during the period

3,403 Funding searches performed on the Funding 4 Suffolk portal

Unique hits/visits to the Funding 4 Suffolk portal

36,940

TRAINING AND EVENTS

1,430
Participants attended Training & Events

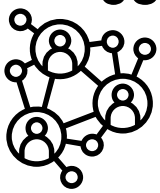
Training course and events delivered
131

67
Training course delivered

875
LEARN
Learners supported

21
Closed courses delivered to VCFSE organisations

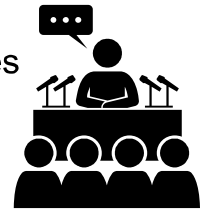
NETWORKS AND CONFERENCES



59
Networks hosted.

Individuals attended networking events
401

3
Conferences delivered



BUSINESS SUPPORT

45
Organisations supported

Individuals supported
121

SAFEGUARDING

48
Organisations received bespoke safeguarding support



34
Safeguarding courses were delivered

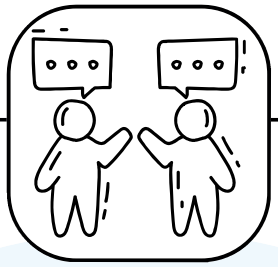
Individuals in total attended Safeguarding courses
570

TALKING ABOUT CANCER TOGETHER (Jan to March)

89 Organisations engaged with the project

32 Meetings attended to support the project

1 Trial workshop delivered



Talking About Cancer Together is a 3-year Macmillan sponsored project, within Community Action Suffolk. The aim is to encourage conversation and draw awareness to the difficulties around talking about cancer, whilst highlighting the support services within Suffolk, both for cancer and non-cancer related issues.

In March 2024 Nellie our Talking About Cancer Together Support Officer facilitated a trial workshop. The workshop used specially designed discussion cards which were used to open up safe conversations about Cancer. This successful trail means that this format can be shared with the VCFSE sector to support open discussions.



CAS staff take part in the trial workshop



Nellie Kumar, Talk About Cancer Together Support Officer

Stakeholder comments



In our small charity the workload had become overwhelming. This affected our confidence. Input from Community Action Suffolk helped us to be courageous and take action to change this.

Safeguarding

Thank you for your time this afternoon- our long phone call was invaluable in helping us ensure that our Village Hall Safeguarding is in robust shape. The resources you've sent and signposted are just what we need - in fact we feel we have struck gold in finding you - and it's great to know that you are there if we need further support. We shall undoubtedly be in touch again in the near future!

Quality Standard

I think it is a brilliant tool. What I love about the Quality Standard is that we meet a standard but more importantly we have a clear process to follow that enables us to see what we have and our gaps. I feel I am working with a secure partner with CAS. The Quality Standard, your support, the example policies and procedures make it the best £500 any organisation can spend

Knowledgeable

Interesting

Value

Useful

Friendly

Supportive

Professional

LOOKING BACK ON... Funding4Suffolk

> **“The portal has lots of information including what the grant will and won’t fund”**

In January 2024 our Financial Sustainability Officer, Andy Cooke was thrilled to visit Kelvin Silburn and his colleagues at Riding for the Disabled (Woodbridge & District Group) who was one of the many recipients of funding after using the Funding 4 Suffolk portal operated by Community Action Suffolk. We wanted to find out how Funding4Suffolk helped them.

What do you use Funding 4 Suffolk for?

The majority of our grants are for running costs, we subsidise everything we do. A lot of it is just us making sure cost doesn’t become a barrier to participation. It would be terrible if our costs turned people away. There is an endless conveyor belt of things we need and to replace. We use the Funding 4 Suffolk portal to search for the grants we need to cover these very specific costs.



Kevin Silburn, RDA (Woodbridge & District Group with Andy Cooke from CAS

How does using the Funding 4 Suffolk portal help find the right grant for you?

The filter function is really useful to us. Grants are very specific in what they will fund and with the variety of needs that we have it is really helpful to be able to quickly find the grant that will meet our needs. We use the portal to shortlist for grants to make sure we find the grant that we can meet the criteria for. The funding alert system is also helpful to make sure opportunities are not missed and the fact that it is free is vital.

Funding 4 Suffolk is a completely free portal allowing those who use it easy access to hundreds of grant options.

2 To stimulate and develop impactful community and voluntary action.

VOLUNTEERING

290
Organisations supported to develop their volunteering policies and practice.

New volunteer opportunities registered on Volunteer Suffolk.
380

Number of organisations registered on Volunteer Suffolk.
110

No. of volunteers registering an interest in a volunteering opportunity.
443

REGISTER NOW!

No. of interests registered for volunteering opportunities on Volunteer Suffolk.
599

5 Volunteering Campaigns.

258 Number of learners attending volunteer training and/or workshops



Volunteer Suffolk is a free platform which allows Volunteer Managers and Coordinators to advertise their volunteering opportunities across Suffolk. It also allows potential volunteers the ability to search for the most up to date volunteering roles in their area. Administered by our Volunteering Team, Volunteer Suffolk is a great resource for supporting volunteering in Suffolk.

www.volunteersuffolk.org.uk

RURAL HOUSING

Surveys and site identifications completed

14

8

Affordable new homes built for local people.

46

Representations at meetings

GOOD NEIGHBOUR SCHEME



Good Neighbour Schemes active and operating in Suffolk.

44

MEN'S SHED

Men's Sheds operating around in Suffolk

23

Men's Sheds under development

6

VCFSE

371

Network members



216

·Different VCSFE organisations, parish, town, district and town councils represented in membership.

COMMUNITY FOOD TEAM

117

Total meetings either face to face or online

PHT LOCAL CONVERSATIONS

20

Young people participating in Kirkley Youth Voice



Engagement with young people in Haverhill to hear their voice about what matters to them

500

732

No. of individuals participating in the Local conversations: Kirkley

YOUTH FOCUS

659

People connected to the youth focus network

318

Interactions, phone calls, 1:1 support

Training sessions facilitated

13



East Suffolk Rural Youth Project

40

Network meetings attended

Consultations with young people completed

3



Parent and Child Groups

37

Existing groups visited

New groups supported

8

1

Showcase event attended by over 20 Early Years professionals

LOOKING BACK ON... Early Years in Suffolk Showcase Event



In December 2023 Our Community Development Officer for Parent and Child Groups, Sarah Pink hosted the Early Years in Suffolk Showcase Event in Ipswich. The event was attended by 20 Early Years Professionals and included a host of incredible guest speakers.

3

To create and maintain influential, equitable and beneficial relationships between the public, business and voluntary community and social enterprise sector.

CAS COMMUNICATIONS

153,779

Page views on CAS website



SOCIAL MEDIA

Followers

3182

1012

1002

4074

Impressions

90,664

45,453

12,824

84,083

CAS NETWORK AS OF 31ST MARCH 2024

2163 Organisations — up by **212**

3695 Indivduals — up by **497**

IT SUPPORT

264 Customers

294 Queries resolved from VCFSE sector

19 Website training sessions delivered

362 Websites hosted

Suffolk VCFSE Leaders meetings

11

VCFSE Leaders meeting

Research

1

State of the VCFSE Sector Executive Summary published

Rural Services Survey Summary and Full Data Set published

1

Climate Change

Number of contacts from VCFSE organisations for advice/ support

2

3

Links made with specialist organisations

Digital

Number of organisations receiving digital training and/or support as a way of promoting services and improving web presence

171

LOOKING BACK ON...

Marketing Information and Networking Event

In March 2024 we hosted an information and networking event for our marketing colleagues in the VCFSE sector. We were joined by broadcaster Nic Pandolfi who discussed social media use in the sector.



Delegates at the Marketing information and networking event



Our Chief Executive Hannah with our guest speaker Nic Pandolfi.

4 To develop CAS as a sustainable and essential business in Suffolk, driven by continuous improvement and innovation.

Structure, Governance and Management

Constitution

Community Action Suffolk (CAS) was formed in 2012 as a company limited by guarantee and registered as a charity. CAS was set up under a Memorandum of Association which established the objects and powers. The trustee board currently consists of 9 trustees who are also directors of the charity for the purposes of company law. None of the trustees have any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Appointment and election of Trustees

There must be a minimum of three and no more than fifteen Trustees. Trustees can stand for two consecutive terms of three years after which they must take a break, unless it is deemed to be in the best interests of the charity for them to stand for one further term.

Trustees are recruited using a process of open recruitment as trustees come to end of their term of office or as vacancies or skills gaps arise on the board. When trustees are appointed to the board, they receive background and current information about the charity. They also receive Charity Commission documentation to inform them of their responsibilities and obligations under charity law. Each year all trustees review and update any declarations of interest and this is a standing item on all trustee meeting agendas.



Our Chair of Trustees Kevin Ward with our Chief Executive Hannah Reid.

Trustee remuneration

Trustees receive no remuneration. However, they can claim for limited expenses. Amounts claimed during the year can be seen in Note 7 to the accounts. Trustee and Trust Fund Indemnity insurance is paid by the organisation.

Organisational structure and decision making

In accordance with the Articles, the Trustees are responsible for the management of the Charity's business, for which purpose they may exercise all the powers of the Charity. The main trustee board meets a minimum of four times a year and there are three committees also meeting four times a year reporting into the main board. These are:

- **Finance and Audit Committee**
- **Programmes and Services Committee**
- **People, Culture and Inclusion Committee**

The Trustees are responsible for agreeing the overall strategy of CAS. The day-to-day operational responsibilities of CAS are devolved by the trustees to the Chief Executive, the Executive Team, and their senior managers, who remain responsible to the Trustee Board for all aspects of performance.

Executive staff pay is set by the trustees using sector guidelines and market indicators. All staff received enhancement of £1,937.50 (FTE) in January 2023. The next pay review was in April 2024.



Related parties

CAS currently has three 100% owned trading subsidiaries with the specific purpose to generate income for the organisation. These are Business Services at CAS Ltd, DBS at CAS Ltd and IT Services at CAS Ltd.

Business Services at CAS Ltd has been audited in 2023-24 . The financial results of the trading subsidiaries are set out in note 4 to the financial statements.

Risk management

A strategic risk register is maintained and updated monthly by the Executive Team and is reviewed quarterly by the trustees. Major risks have been reviewed and procedures established to manage and monitor them. At March 2024, the top risk was:



Highest risk as off 31st March 2024

Lack of income growth from traded services through subsidiaries.

Actions to address the risk

- Quarterly performance reviews.
- Increased detail of Management Information (MI) for in-depth trend analysis.
- Marketing plan review and marketing campaign to promote products and increase profit.
- Increase awareness amongst CAS charity staff.
- Director of IBD to review and develop subsidiaries Business Plans.

Investment policy

CAS maintains sufficient funds on current account to meet short term demands. Surplus funds are placed on deposit to provide the charity with the security of capital and an appropriate degree of liquidity, no funds are "invested" and subsequently no professional investment advisors are engaged by the charity.

Reserves policy

The Trustees have ensured that the Reserves Policy is fit for purpose and meets the requirements of the Statement of Recommended Practice for charity accounting (FRS 102) and in addition have considered the Charity Commission's guidance on the matter. The reserves policy focusses on the level of free reserves. Free reserves are defined as unrestricted funds less:

- Amounts not readily realisable (fixed assets) - £516k
- Amounts to cover leases - £46k
- Amounts to cover future building maintenance - £90k
- Amounts to cover sustainable income growth - £180k
- Amounts to cover Organisational Development - £100k
- Amounts to cover an orderly wind-down of the Charity should this be required - £255k

A target free reserves level is set by the Trustees periodically and regularly reviewed and monitored. This is based on a risk identification approach which identifies key short-, medium- and longer-term risks to which the Charity is and will be exposed in the normal course of its business, including but not limited to safeguarding against volatile income streams and recognising the need for significant investment in the future income generation for the Charity. Restricted reserves are spent as soon as practicable in line with commissioner and donor wishes.

Unrestricted reserves will aim to be maintained to stabilise and invest in the strength of the charity. The unrestricted fund balance is £1,386k (2023: £1,414k) and free reserves are £199k (2023: £176k) (after designating funds to cover the amounts listed above) against a target of £181k (2023: £176k) which equates to 3 months running costs of the charity. A breakdown of reserves between fixed and net current assets can be seen in note 20 to the accounts.

Financial Review

As for many charities ongoing financial sustainability is a challenge. Regular monitoring and effective financial management during the year meant that we performed as planned with a small unrestricted deficit.

The Statement of Financial Activities (SOFA) on page 36 shows an overall deficit for the year of £203k compare to the surplus of £35k in 2022/23. There is a net deficit as planned of £28k in unrestricted funds. Total income has decreased by £470k to £2,085k from £2,555k in 2022/23 Resources expended were £2,287k from £2,520k which is a decrease of £233K.

Total Reserves at 31 March 2024 are £2,284k (2023: £2,487k) of which £1,386k (2023: £1,414k) is unrestricted and £898k (2023: £1,073k) represents restricted funds. CAS has a 3-year budget for 2023 - 2026 along with a sustainable business plan for the same period. The organisation's cash balances at 31 March 2024 stood at £1,536k and are forecast to remain positive. The trustees are therefore happy the charity is a going concern.

Fundraising

Community Action Suffolk does not raise funds from the general public. It does not work with any professional fundraisers and no fundraising is carried out on its behalf.



Looking forward 2024 -2025

CAS's current 3 year strategic plan comes to an end in March 2025 so 2024 will see a review of the current strategy and writing of the next as we prepare to develop our sustainability focus and income diversification further during 2025-28. Leading by example to model sustainable business planning will be a key part of the strategy going forward with further service development, trading growth, and new areas of collaboration with the private sector to benefit both CAS and Suffolk's wider Voluntary sector.

During the year, we will also begin collecting and reviewing data for our next State of the Sector Report to be released in early 2025. Much has changed for the sector in the least 4 years and this key report will help to inform service development and also act as a key data tool for system partners to inform their own strategies and plans in 2025/26 by increasing understanding of the challenges the sector faces.



Hannah presents an award to one of our very worthy winners at the 2023 Suffolk Community Awards.



A river trip, all part of our Employer Supported Volunteering Taster Session held in September 2023



CAS staff have enjoyed more frequent opportunities to come together in person. #ThisIsCAS

Thank you to our Funders.	
Funder	**Project/ Service**
Suffolk County Council	Core Grant, Suffolk Youth Focus, Foodbank Support, Early Years Development, Ukraine Community Support, ABCD Network and Development, Climate Change.
Babergh and Mid Suffolk District Councils	Core Grant, Foodbank Support
Ipswich Borough Council	Core Grant
East Suffolk Partnership	Rural Proofing, Community Partnerships Development, Youth Development, Volunteer Pathways, Parent Child Group, Holiday Activity Fund, Warm Rooms.
The National Lottery Community Fund	Suffolk Good Neighbour Network, Suffolk ProHelp



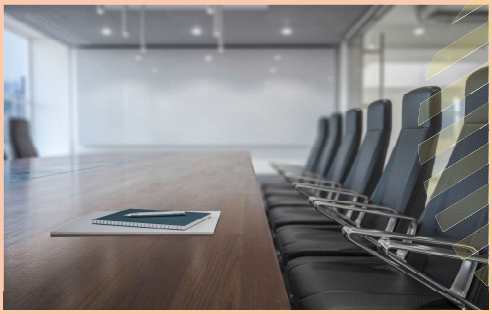
Funder	Project/ Service
Action with Communities in Rural England	Rural projects and services
Department for Environment Food & Rural Affairs	Rural projects and services
MHCLG via NAVCA	VCFSE Emergencies Partnership
West Suffolk Alliance	VCFSE Health and Engagement Lead
West Suffolk Council	UKSPF
Macmillian	Talking About Cancer Together
East Suffolk Council	Rural Business & Community Hub Fund, Foodbank Support.

Trustees' Responsibilities statement for the Year Ended 31 March 2024

The Trustees (who are also directors of Community Action Suffolk 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).

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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the Charities SORP (FRS 102).
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Make judgements and accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.



The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- So far as that trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware.
- That trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

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

In preparing this report, the Trustees have taken advantage of the small companies exemptions in Companies Act 2006 s415a.

This report was approved by the Trustees on 5th September 2024 and signed on their behalf by

Kevin Ward

Kevin Ward
Chair of Trustee Board

Ben Matthews

Ben Matthews
Trustee

Independent Auditor's Report to the Members and Trustees of Community Action Suffolk

Opinion

We have audited the financial statements of Community Action Suffolk (the "parent charitable company") and its subsidiaries (the "group") for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the parent charitable company balance sheet, the consolidated statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024 and of the group's incoming resources and application of resources, 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 the International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- 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 charitable company 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 in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

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

Responsibilities of the trustees

As explained more fully in the statement of responsibilities, the trustees, who are also the directors for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as trustees determine is necessary to enable the preparation of the 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 group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations of the group or parent charitable company, or have no realistic alternative but to do so.

Auditor's 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.

In planning our audit, we identify and assess the risk of material misstatement within the financial statements, whether due to fraud or error. In assessing the risks, consideration is given to the control environment (including trustees' and management's own processes for identification and risk assessment) as well as the nature of the entity, the sector in which it operates and the underlying

performance. Consideration is also given to the attitudes and incentives of management to commit fraud, with specific procedures planned and performed to respond to the risk of inappropriate management override of controls.
We also obtain an understanding of the applicable laws and regulations to which the charity must adhere, through discussions with management and those charged with governance, as well as commercial knowledge of the sector and statutory legislation, in order to determine the key laws and regulations applicable to the charity.

After assessing the risk of fraud, we performed audit procedures to gain assurance regarding fraud and management override of controls as follows:

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the rationale behind significant transactions outside the normal course of business.
- Assessment of accounting estimates within the financial statements in order to assess their reasonableness to determine whether there is any bias in the estimates.
- Review of meeting minutes of trustees and management
- Enquiring of management and trustees as to whether they are aware of any alleged, suspected or actual fraud during the period

We also performed procedures to satisfy ourselves regarding compliance with applicable laws and regulations, including:

- Enquiry of trustees and management around actual and potential litigation and claims
- Reviewing minutes of meetings of those charged with governance
- Reviewing correspondence with relevant legal authorities
- Reviewing legal expense accounts for any indicators of litigations

All audit team members were made aware of the applicable laws and regulations, as well as potential fraud risks during the planning stage of the audit and this was discussed at the audit team planning meeting. It was therefore determined that team members all had the relevant awareness and competence to identify any instances of non-compliance or fraud.

There are, however, inherent limitations to our above audit procedures. Auditing standards only require us to enquire of the trustees and management regarding non-compliance with laws and regulations, as well as review regulatory and legal correspondence (if there is any). It is therefore possible that instances of non-compliance could be missed, particularly where the law in itself is far removed from any financial transactions.

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

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the parent charitable company's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Helen Rumsey (Senior Statutory Auditor)
For and on behalf of Ensors Accountants LLP
Statutory Auditors
Connexions
159 Princes Street
Ipswich
IP1 1QJ
Date: 01 October 2024

COMMUNITY ACTION SUFFOLK

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING AN INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income					
Donations	5	1,829	-	**1,829**	1,562
Other trading activities	4	417,025	-	**417,025**	444,179
Investments		37,433	-	**37,433**	15,245
Charitable activities:					
Grants receivable	5	377,676	943,765	**1,321,441**	1,854,414
Trading income	5	261,177	-	**261,177**	235,500
Other income	5	8,630	37,048	**45,678**	3,959
Total		**1,103,770**	**980,813**	**2,084,583**	**2,554,858**
Expenditure					
Raising funds:					
Fundraising and trading costs	6	409,873	-	**409,873**	417,668
Charitable activities	6	724,655	1,152,852	**1,877,507**	2,102,637
Total		**1,134,528**	**1,152,852**	**2,287,380**	**2,520,305**
Net income/(expenditure)		(30,758)	(172,039)	**(202,797)**	**34,553**
Transfers	19	2,922	(2,922)	-	-
Total movement in funds		(27,836)	(174,961)	(202,797)	**34,553**
Reconciliation of funds					
Total funds brought forward as at 1 April 2023		1,413,850	1,072,869	**2,486,719**	**2,452,166**
Total funds carried forward as at 31 March 2024	**19**	**1,386,014**	**897,908**	**2,283,922**	**2,486,719**

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

The net income and expenditure of the parent charity is disclosed in Note 3.

COMMUNITY ACTION SUFFOLK
CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10	940,828		963,720	
Intangible assets	11	3,925		7,065	
Investments	14	3,000		3,000	
Total fixed assets			947,753		973,785
Current assets					
Debtors	15	192,394		292,318	
Cash at bank and in hand		1,536,180		1,581,709	
		1,728,574		1,874,027	
Liabilities					
Creditors: amounts due within one year	16	(392,405)		(361,093)	
Net current assets			1,336,169		1,512,934
Creditors: amounts due after more than one year			-		-
Total net assets			**2,283,922**		**2,486,719**
Restricted funds	19		897,908		1,072,869
Unrestricted funds			1,386,014		1,413,850
Total funds			**2,283,922**		**2,486,719**

The financial statements have been prepared in accordance with provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements on pages **37** to **60** were approved by the Board of Trustees on 5 September 2024 and signed on its behalf by:-

Kevin Ward

Kevin Ward
Chair of Trustee Board

Ben Matthews

Ben Matthews
Trustee

Company Number: 08316345

COMMUNITY ACTION SUFFOLK
UNCONSOLIDATED CHARITY BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10	940,828		963,720	
Intangible assets	12	3,925		7,065	
Investments	13/14	3,006		3,006	
Total fixed assets			947,759		973,791
Current assets					
Debtors	15	206,899		295,691	
Cash at bank and in hand		1,223,929		1,277,796	
		1,430,828		1,573,487	
Liabilities					
Creditors: amounts due within one year	16	(171,128)		(149,874)	
Net current assets			1,259,700		1,423,613
Total net assets			**2,207,459**		**2,397,404**
Restricted funds	19		897,908		1,072,869
Unrestricted funds			1,309,551		1,324,535
Total funds			**2,207,459**		**2,397,404**

The charity deficit for the year is £189,945 as dislosed in Note 3.

The financial statements have been prepared in accordance with provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements on pages **37** to **60** were approved by the Board of Trustees on 5 September 2024 and signed on its behalf by:-

Kevin Ward

Kevin Ward
Chair of Trustee Board

Ben Matthews

Ben Matthews
Trustee

Company Number: 08316345

COMMUNITY ACTION SUFFOLK
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 MARCH 2024

		2023/24 £	2022/23 £
Cash flows from operating activities			
Net cash provided by / (used in) operating activities		(82,962)	(528,866)
Cash flows from investing activities			
Investment income		37,433	15,245
Purchase of property, plant and equipment		-	(2,341)
Purchase of Software Application		-	(9,420)
Net cash provided by investing activities		37,433	3,484
Change in cash and cash equivalents in the reporting period		**(45,529)**	**(525,382)**
Cash and cash equivalents at the beginning of the year	21	1,581,709	2,107,091
Cash and cash equivalents at the end of the year	21	**1,536,180**	**1,581,709**

Reconciliation of net income / (expenditure) to net cash flow from operating activities

Net income / (expenditure) for the reporting period	(202,797)	34,553
Adjustments for:		
Depreciation charges	26,032	26,835
Investment income	(37,433)	(15,245)
(Increase)/Decrease in debtors	99,924	(223,804)
Increase/ (Decrease) in creditors	31,312	(351,206)
Net cash used in operating activities	**(82,962)**	**(528,866)**

Community Action Suffolk is a private company limited by guarantee incorporated in England and Wales, registration number 08316345. The registered office is Brightspace, 160 Hadleigh Road, Ipswich, Suffolk, IP2 0HH.

1. Accounting policies

The significant accounting policies used in the preparation of these financial statements are:

(a) Basis of accounting and consolidation

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Action Suffolk 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 financial statements are presented in sterling (£) and all values are rounded to the nearest £, except where indicated.

(b) Group financial statements

Results of subsidiaries have been included in the Statement of Financial Activities on a line-by-line basis as they relate to trading activities, see note 4 for individual profit and loss accounts. The results of the parent company are included in the consolidated Statement of Financial Activities and are set out in note 3. The balance sheets of subsidiaries have been consolidated on a line by line basis.
As permitted by Companies Act 2006, Section 408 the Statement of Financial Activities of the parent company is not presented with these accounts.

(c) Going Concern

The trustees have considered the company and group's financial strength, the contracts and funding agreements in place, its portfolio of activities and the relationships with funders.

Based on this, the trustees have concluded that they have a reasonable expectation, that the company and group will have adequate resources to continue in operational existence for the foreseeable future, being at least twelve months from the date of signing these financial statements. They continue to adopt the going concern basis of accounting in preparing these financial statements.

(d) Company status

The charity is a company limited by guarantee. The members of the company are the trustees named in the Trustees' Report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

(e) Income

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

(f) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Costs of raising funds are those incurred in attracting grant and other funding and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with community services and include both the direct and indirect costs relating to these activities.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs are part of support costs and include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

(g) VAT

For VAT purposes the charity is partially exempt. The charity's irrecoverable VAT is treated as an expense and is included under the appropriate cost headings, under fundraising and trading costs and charitable activities.

(h) Employee benefits

The cost of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of 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.

(i) Fixed Assets and Depreciation

Tangible fixed assets are recognised at cost and depreciated on a straight line basis over their estimated useful

Freehold buildings	50 Years
Office equipment	5 Years
Computer equipment	3 Years
Fixtures and fittings	15 Years

Freehold Land is not depreciated.

Items of equipment are capitalised where the purchase price including VAT, exceeds £2,000.

Intangible fixed assets are recognised at cost and depreciated on a straight line basis over their estimated useful lives as follows:

Software Application	3 years

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined by which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

(j) Funds

Funds fall into two categories; restricted, where their use is governed by the wishes of the entity providing the funds or the contractual terms under which the funds are earned and, unrestricted, where there are no pre-conditions to the use of the funds other than the charitable objectives of the organisation.

Funds are transferred from restricted to unrestricted funds as they become free from the relevant restrictions.

It is the aim of the charity to maintain the balance of unrestricted reserves at a level that would give it the ability to continue functioning in times of major funding change and to invest in projects for which only partial third party funding is available.

(k) Investments

Investments consist of a holding in Cirican LLP and holdings in subsidiary companies and are included at cost, less provision for impairment.

(l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of 100 days or less from the date of acquisition or opening of the deposit or similar account.

(m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Other receivables are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

(n) Creditors

Creditors and provisions are recognised where the group 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. Short term creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Other financial liabilities are measured at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

(o) Financial instruments

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

(p) Pension scheme

The company set up a workplace pension scheme with Royal London in July 2017 and the company has complied with the auto-enrolment pension regulations. Pension payments are charged to the Statement of Financial Activities when paid or due.

(q) Taxation

No charge to taxation arises in the accounts of the commercial trading subsidiaries, reflecting the expectation that the taxable profits of the companies will be paid by gift aid to the charity within 9 months of the year end, thus fully relieving the companies' Corporation Tax.

(r) Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the term of the lease.

2. Judgements in applying accounting policies and key sources of estimation uncertainty

The trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These estimates and judgements are continually evaluated and are based on historical experience and other factors considered 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. Financial Activities of the Charity

The financial activities shown in the consolidated statement includes those of the charity's wholly owned subsidiaries as listed in note 4. A summary of the financial activities undertaken by the parent charity is set out below:

		2023/24 £	2022/23 £
Income			
Incoming resources from:			
	Donations	153,788	141,560
	Charitable Activities	1,582,618	2,089,914
	Other	45,677	3,959
	Total income	**1,782,083**	**2,235,433**
Expenditure			
	Raising Funds	31,257	30,779
	Charitable Activities	1,940,771	2,160,368
	Total expenditure	**1,972,028**	**2,191,147**
	Net movement in funds	**(189,945)**	**44,286**
Total Funds			
	At the beginning of the year	2,397,404	2,353,118
	Movement in funds for the year	(189,945)	44,286
	Total Funds at the end of the year	**2,207,459**	**2,397,404**
Represented by			
	Restricted funds	897,908	1,072,869
	Unrestricted funds	1,309,551	1,324,535
		2,207,459	**2,397,404**

4. Subsidiary Companies

The charity owns 100% of the share capital of its trading subsidiaries, which are all registered in England. The companies gift aid their taxable profits to Community Action Suffolk which is all unrestricted funds. A summary of the companies trading results and capital and reserves is shown below. These results are consolidated into the group accounts.

	Business Services at CAS Limited	IT Services at CAS Limited	DBS at CAS Limited
Company registration number	03332778	04281770	02919237
2023/24	£	£	£
Turnover	184,113	78,860	154,052
Cost of sales	-	(32,367)	(112,985)
Gross Profit	184,113	46,493	41,067
Administrative expenses	(137,319)	(39,049)	(24,889)
Operating Profit	46,794	7,444	16,178
Interest receivable and similar income	1,046	-	-
Profit after tax	47,840	7,444	16,178
Retained Earnings			
At the beginning of the year	64,587	2,094	22,634
Profit for the year	47,840	7,444	16,178
Distribution - donation to parent company	(59,587)	(2,094)	(22,634)
Retained earnings at the end of the year	52,840	7,444	16,178

Adminstrative expenses above include management charges of £10,810 for Business Services, £4,718 for IT Services and £3,342 for DBS Services to Community Action Suffolk, the Charity.

The net incoming resources reflected in the Statement of Financial Activities are as follows:

2023/24	£	£	£
Operating Profit	46,794	7,444	16,178
The aggregate of the assets, liabilities and funds was:			
Assets	281,528	25,568	33,840
Liabilities	(228,686)	(18,122)	(17,660)
	52,842	7,446	16,180

4. Subsidiary Companies (continued)

	Business Services at CAS Limited	IT Services at CAS Limited	DBS at CAS Limited
Company registration number	03332778	04281770	02919237
2022/23	£	£	£
Turnover	172,986	68,082	203,111
Cost of sales	-	(30,620)	(154,969)
Gross Profit	172,986	37,462	48,142
Administrative expenses	(113,475)	(35,368)	(25,508)
Operating Profit	59,511	2,094	22,634
Interest receivable and similar income	76	-	-
Profit after tax	59,587	2,094	22,634
Retained Earnings			
At the beginning of the year	70,110	19,661	9,279
Profit for the year	59,587	2,094	22,634
Distribution - donation to parent company	(65,110)	(19,661)	(9,279)
Retained earnings at the end of the year	64,587	2,094	22,634

Admins charges above include management charges of £10,379 for Business Services, £4,085 for IT Services and £3,927 for DBS Services to Community Action Suffolk, the Charity.

The net incoming resources reflected in the Statement of Financial Activities are as follows:

2022/23	£	£	£
Operating Profit	59,511	2,094	22,634
The aggregate of the assets, liabilities and funds was:			
Assets	268,119	12,722	57,841
Liabilities	(203,530)	(10,625)	(35,205)
	64,589	2,096	22,636

5. Group Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023/24 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022/23 £
Donations	1,829	-	**1,829**	1,562	-	**1,562**
Grants Receivable by strategic priority:						
Priority 1 - Build capacity and sustainability in VCSE sector	127,892	112,028	**239,920**	135,599	279,410	**415,009**
Priority 2 - Community and Voluntary Action	134,814	697,194	**832,008**	139,595	566,384	**705,979**
Priority 3 - Strategic relationships and partnerships	114,970	134,543	**249,513**	123,595	609,830	**733,425**
	377,676	943,765	**1,321,441**	398,790	1,455,624	**1,854,414**
Trading income by strategic priority:						
Priority 1 - Build capacity and sustainability in VCSE sector	108,171	-	**108,171**	100,225	760	**100,985**
Priority 2 - Community and Voluntary Action	81,657	-	**81,657**	71,023	-	**71,023**
Priority 3 - Strategic relationships and partnerships	71,349	-	**71,349**	63,132	360	**63,492**
	261,177	-	**261,177**	234,380	1,120	**235,500**
Other Income	8,630	37,048	**45,678**	3,565	394	**3,959**

Income from investments was unrestricted in both periods.

6. Total Group Expenditure

2023/24	Staff costs £	Other costs £	Depreciation £	Support costs £	Total 2023/24 £
Costs of raising funds:	133,685	181,665	-	94,523	409,873
Charitable activities:					
Priority 1 - Build capacity and sustainability in VCSE sector	238,409	32,388	-	78,898	349,695
Priority 2 - Community and Voluntary Action	462,289	596,076	-	207,091	1,265,456
Priority 3 - Strategic relationships and partnerships	147,886	41,742	-	72,728	262,356
	848,584	670,206	-	358,717	1,877,507
Total resources expended	982,269	851,871	-	453,240	2,287,380
Support costs	325,096	102,112	26,032	(453,240)	-
	1,307,365	953,983	26,032	-	2,287,380

In the current and previous period all costs of raising funds was unrestricted.

In the current period £1,152,852 of charitable activities costs was restricted (2023: £1,397,428). The remainder was unrestricted.

6. Total Group Expenditure (continued)

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below

	Governance £	Other support £	Total allocated £	Allocation basis
Staff costs	19,071	306,024	325,096	Staff time
Other costs	25,830	76,282	102,112	Direct use
Depreciation	-	26,032	26,032	Direct use
	44,901	408,338	453,240	

Support costs have been allocated to priorities on the basis of income received.

2022/23	Staff costs £	Other costs £	Depreciation £	Support costs £	Total 2022/23 £
Costs of raising funds:	118,415	210,746	-	88,506	417,668
Charitable activities:					
Priority 1 - Build capacity and sustainability in VCSE sector	217,168	77,888	-	102,816	397,871
Priority 2 - Community and Voluntary Action	330,548	368,385	-	154,824	853,756
Priority 3 - Strategic relationships and partnerships	228,937	463,280	-	158,792	851,009
	776,652	909,552	-	416,433	2,102,637
Total resources expended	895,067	1,120,298	-	504,939	2,520,305
Support costs	375,398	102,705	26,835	(504,939)	-
	1,270,465	1,223,003	26,835	-	2,520,305

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below

	Governance £	Other support £	Total allocated £	Allocation basis
Staff costs	19,947	355,452	375,398	Staff time
Other costs	22,740	79,965	102,705	Direct use
Depreciation	-	26,835	26,835	Direct use
	42,687	462,251	504,939	

7. Staff Costs

	2023/24 No.	2022/23 No.
The average monthly number of employees during the period was:		
Administration	7	8
Field Officers and Infrastructure Services	42	44
	49	52

	£	£
Wages and salaries	1,135,536	1,137,798
Social security costs	91,652	91,972
Pension costs	36,789	39,182
	1,263,977	1,268,952
Agency staff costs	15,317	-
Other staff related costs	28,071	1,513
	1,307,365	1,270,465

Other Staff related costs include redundancy payments of £28,071 (2023:£1,513).

All amounts were paid in the period and are recognised on the basis set out in accounting policy 1(f).

No. of employees whose total emoluments (excluding employer pension costs) for the reporting period to fall within each band of £10,000, from £60,000 upwards.

	2023/24 No.	2022/23 No.
£60,000 - £70,000	1	-
£70,000 - £80,000	-	1

No trustee received any remuneration in the current or previous year.

During the year ended 31 March 2024, out of pocket travel expenses of £25 were paid one trustee (2023: £40).

Other than the above payment to trustees and transfers to the subsidiary companies as note 4 there were no related party transactions.

The key management personnel in the year received a total remuneration of £142,453 (2023: £144,022).

8. Net Incoming Resources / (expenditure)

Net incoming resources / (expenditure) are stated after charging:	Total 2023/24 £	Total 2022/23 £
Depreciation of owned tangible fixed assets	22,892	24,480
Amortisation on owned intangible fixed assets	3,140	2,355
Remuneration of the company's auditors (inclusive of irrecoverable VAT)		
- audit of charity	14,310	13,500
- audit of one subsidiary	7,314	6,900
- non-audit services	4,206	2,340

9. Taxation

No liability to corporation tax arises on the results reflected in these financial statements. The element relating to the charity qualifies for relief from corporation tax under the Income and Corporation Taxes Act 2010, Sections 466 to 493.

10. Tangible fixed assets for the group and charity

	Office equipment £	Fixtures & fittings £	Freehold property £	Total £
Cost				
As at 1 April 2023	154,664	132,412	1,163,760	**1,450,836**
Additions	-	-	-	-
Disposals	-	(1,494)	-	**(1,494)**
As at 31 March 2024	**154,664**	**130,918**	**1,163,760**	**1,449,342**
Depreciation				
As at 1 April 2023	152,939	109,401	224,776	**487,116**
Charge for the year	1,150	7,390	14,352	**22,892**
On disposals	-	(1,494)	-	**(1,494)**
As at 31 March 2024	**154,089**	**115,297**	**239,128**	**508,514**
Net book value				
As at 31 March 2024	**575**	**15,621**	**924,632**	**940,828**
As at 31 March 2023	**1,725**	**23,011**	**938,984**	**963,720**

Included in freehold property is land of £450,000 (2022: £450,000) that is not depreciated.

During 2021/22 Brightspace was valued by Fenn Wright at £1,120,000 and the Kirkley Centre at £650,000.

11. Intangible fixed assets for the group

	Software Application £	Total £
Cost		
As at 1 April 2023	14,820	**14,820**
Additions	-	-
Disposals	-	-
As at 31 March 2024	**14,820**	**14,820**
Depreciation		
As at 1 April 2023	7,755	**7,755**
Charge for the year	3,140	**3,140**
On disposals	-	-
As at 31 March 2024	**10,895**	**10,895**
Net book value		
As at 31 March 2024	**3,925**	**3,925**
As at 31 March 2023	**7,065**	**7,065**

12. Intangible fixed assets for the charity

	Software Application £	Total £
Cost		
As at 1 April 2023	9,420	**9,420**
Additions	-	-
Disposals	-	-
As at 31 March 2024	**9,420**	**9,420**
Depreciation		
As at 1 April 2023	2,355	**2,355**
Charge for the year	3,140	**3,140**
On disposals	-	-
As at 31 March 2024	**5,495**	**5,495**
Net book value		
As at 31 March 2024	**3,925**	**3,925**
As at 31 March 2023	**7,065**	**7,065**

13. Investments in subsidiaries

	Total 2023/24 £	Total 2022/23 £
Cost		
As at 1 April 2023	6	**6**
As at 31 March 2024	**6**	**6**

The charitable company holds 100% of the share capital of:
Business Services at CAS Limited
IT Services at CAS Limited
DBS at CAS Limited

14. Other Investments for the group and charity

	Total 2023/24	Total 2022/23
	£	£
Cost		
As at 1 April 2023	3,000	3,000
As at 31 March 2024	3,000	3,000

During 2019/20 the charity invested in Cirican LLP.

15. Debtors

	Group		Charity	
	2023/24	2022/23	2023/24	2022/23
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	142,139	271,757	124,946	231,273
Prepayments and accrued income	50,255	20,561	46,039	19,312
Amounts owed by subsidiary undertakings	-	-	35,914	45,106
	192,394	292,318	206,899	295,691

Included within the Charity's trade debtors is the Q4 subsidiary management and accomodation charges. This amounted to £3,421 Business Services at CAS Ltd, £1,409 DBS at CAS Ltd and £2,445 for IT Services at CAS Ltd.

16. Creditors: Amounts falling due within one year

	Group		Charity	
	2023/24	2022/23	2023/24	2022/23
	£	£	£	£
Trade creditors	13,689	46,116	4,658	23,477
Other creditors	192,346	164,887	13,736	13,732
Accruals and deferred income	158,867	122,093	125,230	84,668
Taxation and social security payable	27,503	27,997	27,503	27,997
Amounts owed to subsidiary undertakings	-	-	-	-
	392,405	361,093	171,128	149,874

Deferred income comprises

	Group	Charity
	£	£
Deferred income at 1 April 2023	64,142	58,991
Amounts released to income earned from charitable activities	(64,142)	(58,991)
Amounts deferred in the year	100,537	100,537
Deferred income at 31 March 2024	100,537	100,537

17. Financial Commitments

Commitments under operating leases

At 31 March 2024 the group had future minimum lease payments under non-cancellable operating leases as follows:

	2023/24	2022/23
	£	£
Property leases		
Not later than one year	-	-
Equipment leases		
Not later than one year	16,974	15,467
Later than one year and not later than five years	28,720	23,201
Total Equipment leases	**45,694**	**38,668**

18. Pension arrangements

Contributions to the company workplace pension scheme were made in respect of staff. Pension costs are charged to the Statement of Financial Activities when paid. The pension charge for the year amounts to £36,789 (2023: £39,182). Contributions amounting to £5,802 (2023: £6,517) were payable to the scheme at 31 March 2024 and are included within creditors.

19. Restricted Funds - 23/24

Revenue	1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
Defra	-	45,310	(45,310)	-	-
Funding 4 Suffolk - Suffolk County and District Councils	-	8,602	(8,602)	-	-
Prohelp - Rope Trust	3,188	-	(3,188)	-	-
The National Lottery Community Fund - Prohelp	5,129	-	(5,129)	-	-
Social Enterprise	18,635	-	(10,386)	-	8,249
Social Enterprise - Babergh Mid Suffolk	-	300	(300)	-	-
Macmillan	-	22,368	(22,368)	-	-
Rural Business & Community Hub - East Suffolk	-	7,380	(5,450)	-	1,930
FCR Training & Support	-	18,368	(18,368)	-	-
Together for Suffolk - Suffolk County Council	-	10,000	(4,020)	-	5,980
Youth Work Training - Suffolk County Council	7,662	-	(4,017)	-	3,645
Suffolk Youth Focus	123,129	-	(39,740)	-	83,389
East Suffolk Rural Youth Work	58,886	-	(14,602)	-	44,284
Priority 1 - Build capacity and sustainability in VCSE sector	216,629	112,328	(181,480)	-	147,477
Volunteering campaign - East Suffolk Council	-	10,857	(3,541)	1,402	8,718
East Suffolk Volunteering - Geoffrey Watling	-	4,000	(228)	-	3,773
Mens Sheds	16,460	30,260	(44,070)	4,957	7,607
Suffolk Good Neighbours Scheme - The National Lottery Community Fund	39,609	-	(16,049)	-	23,560
Food Bank support work - Suffolk County Council	150,556	440,000	(454,784)	-	135,772
Food Network - East Suffolk	-	17,066	(17,066)	-	-
Food Network - Babergh Mid Suffolk	-	16,049	(16,049)	-	-
Food Network - SPSL	-	116,135	(75,428)	-	40,707
Local Conversations - People's Health Trust	46,962	93,692	(140,654)	-	-
Volunteering Pathways Project	5,920	3,000	(7,518)	(1,402)	-
Warm Rooms Kirkley	609	-	(609)	-	-
Holiday Activity Fund	-	2,510	(2,510)	-	-
Early Years Toddler Group	54,235	-	(41,983)	-	12,252
BMSDC Parent & Child Group	12,021	-	(7,092)	-	4,929
Priority 2 - Community and Voluntary Action	326,372	733,569	(827,581)	4,957	237,318

19. Restricted Funds - 23/24

Revenue	1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
VCFSE Engagement Lead	9,837	40,000	(26,790)	-	23,047
West Suffolk Locality Funding	-	50,000	(6,124)	-	43,876
Climate Change	-	10,000	(4,896)	-	5,104
Defra - Rural Housing	-	1,160	(1,160)	-	-
ABCD E-learning, Network & Development - Suffolk County and District Councils	10,344	-	(5,387)	(4,957)	-
Minding the Gap - The National Lottery Community Fund and ESF Building Better Opportunities	33,195	13,635	(46,830)	-	-
Suffolk North East Essex VCSE Leadership	13,750	-	-	-	13,750
West Suffolk UKSPF	5,661	-	(4,000)	-	1,661
Suffolk Information Partnership - Suffolk	1,324	-	(1,324)	-	-
Awards Funds - various sponsors	1,621	374	(806)	-	1,189
Ukraine Community Support	10,075	14,751	(24,826)	-	-
Ukraine Infrastructure NAVCA	3,659	4,996	(5,733)	(2,922)	-
Priority 3 - Strategic relationships and partnerships	89,466	134,916	(127,876)	(7,879)	88,627
Revenue	**632,467**	**980,813**	**(1,136,936)**	**(2,922)**	**473,422**
Brightspace	363,907	-	(15,130)	-	348,777
Kirkley Centre	76,495	-	(786)	-	75,709
Capital (expenditure split equally to 3 priorities)	**440,402**	**-**	**(15,916)**	**-**	**424,486**
Total	**1,072,869**	**980,813**	**(1,152,852)**	**(2,922)**	**897,908**

The restricted capital funds represent freehold property acquired with the assistance of restricted funding.

During the year it was agreed with the funder to transfer the balance of £2,922 from Ukraine Infrastructure NAVCA as that fund came to an end and transfer this to our unrestricted fund for Core Volunteering.

During the year it was agreed with the funder to transfer the balance of £1,402 from Volunteering Pathways as that fund came to an end and transfer this to a new fund for Volunteering Campaigns for East Suffolk.

During the year it was agreed with the funder to transfer the balance of £4,957 from ABCD as that fund came to an end and transfer this to an existing fund for Mens Sheds.

19. Restricted Funds - 22/23

Revenue	1 April 2022	Income	Expenditure	Transfers	31 March 2023
	£	£	£	£	£
Defra	-	45,310	(45,310)	-	-
Funding 4 Suffolk - Suffolk County and District Councils	2,304	5,376	(7,680)	-	-
Prohelp - Rope Trust	3,263	-	(75)	-	3,188
The National Lottery Community Fund - Prohelp	10,730	10,818	(16,419)	-	5,129
Social Investment -Suffolk County Council	1,072	-	-	(1,072)	-
New Anglia Social Investment Partnership	17,563	-	-	(17,563)	-
Social Enterprise	-	-	-	18,635	18,635
Macmillan	-	75	(75)	-	-
Community Restart -Suffolk County Council	60,673	(40,129)	(20,544)	-	-
Youth Work Training - Suffolk County Council	23,404	-	(15,742)	-	7,662
Suffolk Youth Focus	5,910	167,160	(49,941)	-	123,129
East Suffolk Rural Youth Work	3,225	91,560	(35,899)	-	58,886
Priority 1 - Build capacity and sustainability in VCSE sector	128,144	280,170	(191,685)	-	216,629
Volunteering campaign - East Suffolk Council	2,175	-	(2,175)	-	-
Covid support Buddies - Suffolk County Council	46,264	(42,597)	(3,667)	-	-
Mens Sheds	4,236	45,000	(32,776)	-	16,460
Buddy Up - East Suffolk Council	4,014	-	(909)	(3,105)	-
Food Network	13,449	-	(13,449)	-	-
Suffolk Good Neighbours Scheme - The National Lottery Community Fund	47,102	26,328	(33,821)	-	39,609
Food Bank support work - Suffolk County Council	101,551	300,000	(250,995)	-	150,556
Local Conversations - People's Health Trust	123,454	77,561	(154,053)	-	46,962
Volunteering Pathways Project	26,339	211	(23,735)	3,105	5,920
Warm Rooms Kirkley	-	3,209	(2,600)	-	609
Ukraine Community Support	-	43,130	(33,055)	-	10,075
Ukraine Infrastructure NAVCA	-	4,995	(1,336)	-	3,659
Holiday Activity Fund	-	1,689	(1,689)	-	-
Early Years Toddler Group	-	90,000	(35,765)	-	54,235
BMSDC Parent & Child Group	-	16,870	(4,849)	-	12,021
Priority 2 - Community and Voluntary Action	368,584	566,396	(594,874)	-	340,106

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

19. Restricted Funds - 22/23 (continued)

VCFSE Engagement Lead	-	40,000	(30,163)	-	9,837
ABCD E-learning, Network & Development - Suffolk County and District Councils	9,656	11,860	(11,172)	-	10,344
Minding the Gap - The National Lottery Community Fund and ESF Building Better Opportunities	9,544	542,330	(518,679)	-	33,195
Suffolk North East Essex VCSE Leadership	35,000	-	(21,250)	-	13,750
Rural Proofing - East Suffolk Council	367	-	(367)	-	-
VCFSE Emergencies Partnership - NAVCA	-	6,000	(6,000)	-	-
West Suffolk UKSPF	-	10,000	(4,339)	-	5,661
Suffolk Information Partnership - Suffolk County Council	3,366	-	(2,042)	-	1,324
Awards Funds - various sponsors	2,180	382	(941)	-	1,621
Priority 3 - Strategic relationships and partnerships	60,113	610,572	(594,953)	-	75,732
Revenue	**556,841**	**1,457,138**	**(1,381,512)**	**-**	**632,467**
Brightspace	379,037	-	(15,130)	-	363,907
Kirkley Centre	77,281	-	(786)	-	76,495
Capital (expenditure split equally to 3 priorities)	**456,318**	**-**	**(15,916)**	**-**	**440,402**
Total	**1,013,159**	**1,457,138**	**(1,397,428)**	**-**	**1,072,869**

The restricted capital funds represent freehold property acquired with the assistance of restricted funding.

During the year Community Restart and Covid Support Buddies came to an end. The balance of funds of £40,129 for Community Restart and £42,597 for Covid Support Buddies were returned to the funder.

During the year Social Investment and New Anglia Social Investment also came to an end. The balance of funds of £1,072 for Social Investment and £17,563 for New Anglia Social Investment were transferred to a new fund for Social Enterprise, as agreed with the funder. The total transfer amounted to £18,635.

During the year it was agreed with the funder to transfer the balance of £3,105 from Buddy Up as that fund came to an end and transfer this to an existing fund for Volunteer Pathways.

19. Restricted Funds (continued)

The restricted funds detailed on the preceding pages are to be applied for the specific purposes agreed with the respective funders or donors. The restricted revenue funds cover the three main areas of the charity's focus: Priority 1 - Build capacity and sustainability in VCSE Sector, Priority 2 - Community and Voluntary Action, Priority 3 - Strategic relationships and partnerships. Further details of these activities are included in the Trustees' report.

20. Analysis of net assets between funds	2023/24 Unrestricted £	2023/24 Restricted £	2023/24 Total £
Group			
Tangible fixed assets	516,342	424,486	**940,828**
Intangible fixed assets	3,925	-	**3,925**
Investments	3,000	-	**3,000**
Net current assets	862,747	473,422	**1,336,169**
Total	**1,386,014**	**897,908**	**2,283,922**
Charity			
Tangible fixed assets	516,342	424,486	**940,828**
Intangible fixed assets	3,925	-	**3,925**
Investments	3,006	-	**3,006**
Net current assets	786,278	473,422	**1,259,700**
Total	**1,309,551**	**897,908**	**2,207,459**

	2022/23 Unrestricted £	2022/23 Restricted £	2022/23 Total £
Group			
Tangible fixed assets	523,318	440,402	**963,720**
Intangible fixed assets	7,065	-	**7,065**
Investments	3,000	-	**3,000**
Net current assets	880,468	632,467	**1,512,934**
Total	**1,413,851**	**1,072,869**	**2,486,719**
Charity			
Tangible fixed assets	523,318	440,402	**963,720**
Intangible fixed assets	7,065	-	**7,065**
Investments	3,006	-	**3,006**
Net current assets	791,146	632,467	**1,423,613**
Total	**1,324,535**	**1,072,869**	**2,397,404**

21. Analysis of changes in net debt

	At 1 April 2023	Cash flows	Other non-cash changes	At 31 March 2024
	£	£	£	£
Cash and cash equivalents				
Cash	373,411	(27,548)	-	**345,863**
Overdrafts	-	-	-	-
Cash equivalents	1,208,299	(17,982)	-	**1,190,317**
	1,581,709	(45,530)	-	**1,536,180**
Borrowings				
Debt due wthin one year	-	-	-	-
Debt due after one year	-	-	-	-
	-	-	-	-
Total	**1,581,709**	(45,530)	-	**1,536,180**

22. Related party transactions

In 2023/24 the following transactions took place between the charity and its wholly owned subsidiary companies:

	2023/24 £	2022/23 £
Donations to Charity	84,315	94,050
Cost recharges & fees from the charity to subsidiary companies	31,257	30,779

The amounts owed to/from the charity by/to the subsidiary companies at 31st March were:

	2023/24 £	2022/23 £
Business Services @ CAS Limited	16,045	15,978
IT Services at CAS Limited	14,328	8,398
DBS at CAS Limited	5,563	20,731

23. Government grants

Income from government grants comprises

	2023/24 £	2022/23 £
Grants supporting general charitable activities	943,764	787,318
Grants supporting specific activities	377,676	398,786

COMMUNITY ACTION SUFFOLK

England & Wales - Charity number 1150501

Accounts



Annual Report & Financial Statements

For the year ended 31st March 2023

COMMUNITY ACTION SUFFOLK
Strengthening the voluntary and community sector

A company limited by guarantee, registered in England No. 08316345 and a Registered Charity No. 1150501

COMMUNITY ACTION SUFFOLK

Strengthening the voluntary and community sector

Contents

Page 3-4	Reference and administrative details of the charity, its trustees and advisers
Page 5	Introduction from the Chair of trustees
Page 6	Message from the Chief Executive
Page 7	Trustees' report including Strategic Report
Page 21	Trustees' responsibilities statement
Page 23	Independent Auditors' report
Page 28	Consolidated Statement of Financial Activities
Page 29	Consolidated Balance Sheet
Page 30	Charity Balance Sheet
Page 31	Statement of Cash Flows
Page 32	Notes to the Financial Statements















Reference and Administrative Details of the Charity, its Trustees and Advisers For the Year Ended 31 March 2023

Charity Registration No. 1150501
Company Registration No. 08316345

Registered Office
Community Action Suffolk, Brightspace,
160 Hadleigh Road, Ipswich, Suffolk. IP2 0HH

Patron
Clare, Countess of Euston – Lord Lieutenant of Suffolk

Company Secretary
Kelly Jarrett

TRUSTEES

Chair	Mr Kevin Ward
Vice Chair	Baroness Ros Scott

Trustees

Mrs Mary Atkins	resigned 15/01/2023
Mr Mehmet Dugzun	appointed 03/03/2023
Mr Iain Dunnett	appointed 17/11/2022
Dame Lin Homer	resigned 01/02/2023
Mr Mike Locke	
Mr Ben Matthews	
Mr Brian Parrott	
Mr John Shaw	resigned 02/09/2022
Mr Ashley Smith	
Mrs Julie Crudgington	resigned 02/09/2022
Mr Andrew Wright	appointed 03/03/2023

Director and Chair of CAS subsidiaries
Mr John Shaw



Reference and Administrative Details of the Charity, its Trustees and Advisers For the Year Ended 31 March 2023





EXECUTIVE TEAM

Chief Executive	Christine Abraham
Deputy Chief Executive	Hannah Reid
Auditors	Ensors Accountants LLP appointed January 2023 Larking Gowen LLP, terminated January 2023
Principal Bankers	Barclays Bank PLC, 1 Princes Street, Ipswich, Suffolk. IP1 1PB

Website	**www.communityactionsuffolk.org.uk**
Twitter	**@CASuffolk**
Facebook	**Community Action Suffolk**
Instagram	**@CommActionSuffolk**
Email	**info@communityactionsuffolk.org.uk**



From the Chair
Kevin Ward



"Here's looking forward to another exciting, if hopefully less challenging year ahead"

Time flies and we're through another year already, again with huge amounts of change that inevitably brings forth challenges for us all.

The cost-of-living crisis continues and we have seen this affecting a large number of the populace, businesses and the VCFSE sector. It's been crucial to understand the true impact and I'm proud of how CAS has taken the lead with surveys and liaison with many other organisations to help ensure organisations are able to focus their work where it's most needed.

I would like to extend my gratitude to all the team at CAS and its subsidiary trading companies for their work and outstanding attitude to supporting their colleagues, clients and stakeholders. The amazing levels of commitment we see in the organisation are truly appreciated and I know I speak for all of the trustees with those thanks.

Special recognition to Christine Abraham who will be stepping down as our Chief Executive in September, after an amazing 4 years at the helm and working with the organisation for many years before that. Chris has been an outstanding Chief Executive and I feel very proud to have worked with her whilst Chair and to see first hand how good she is at her job and how well respected she is by everyone she has worked with in Suffolk.

At the same time, it would be remiss of me not to mention our incoming Chief Executive, Hannah Reid. I'm looking forward to working with Hannah and seeing the evolution of CAS as she looks to build on the fantastic organisation Chris has built. Here's looking forward to another exciting, if hopefully less challenging, year ahead.

Kevin Ward

Chair of Trustees





From the Chief Executive
Christine Abraham

After an amazing 23 years of working in VCFSE infrastructure and the last 4.5yrs as Chief Executive this will be my last intro to a CAS annual report, following my announcement to the trustees my intention to step down at the end of September.

There have been many challenges and opportunities for CAS in this post pandemic period and current cost of living crisis. Additional funding has been made available but much of it has been quite short term often around 12 months, at a time when recruitment of staff and volunteers is a challenge already.

It is a pleasure to present in this annual report, the amazing activity across the CAS teams over the past year, demonstrating clearly the essential role that CAS has and the positive impact we have on other organisations.

CAS's vision is that "Suffolk is a county where every community aspires, thrives and grows" and this report demonstrates the progress we are making towards this. There is lots more to do though!

I would like to thank CAS staff for their commitment to the cause, their passion and drive is an inspiration for all to see and I have been honoured to have held the role as Chief Executive. My thanks also to Kevin and all the trustees for the support they have given me and the whole CAS team.

> **"CAS's vision is that "Suffolk is a county where every community aspires, thrives and grows"**

Christine Abraham

Chief Executive



TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees of Community Action Suffolk (CAS), (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements for the year ended 31 March 2023. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice FRS 102 (FRS 102 SORP) "Accounting and Reporting by Charities" effective 1 January 2019.





Who we are and what we do

Community Action Suffolk (CAS) is an infrastructure organisation that supports the Voluntary Community, Faith and Social Enterprise (VCFSE) sector in Suffolk. CAS provides services, activities, and projects across the whole of Suffolk and employs 54 members of staff operating from two physical bases, one in Ipswich and one in Lowestoft. To help achieve its aims CAS works with a range of partners across the whole of the Suffolk System including but not exclusively Suffolk County Council, District and Borough Councils, private sector, health sector, New Anglia Local Enterprise Partnership, and the Police.

CAS's charitable objective as set out in the company's Memorandum of Association adopted on 3rd December 2012 is to promote any purpose that is charitable under the laws of England and Wales, without limitation promoting the voluntary sector in Suffolk.





Our strategic Priorities

CAS's mission is to strengthen and champion community action in Suffolk by supporting the voluntary, community, faith and social enterprise (VCFSE) sector in its work. To achieve this, we have four strategic priorities:

1. To support a diverse and resilient VCFSE sector to build capacity and sustainability.
2. To stimulate and develop impactful community and voluntary action.
3. To create and maintain influential, equitable and beneficial relationships between the public, business and voluntary community and social enterprise sector.
4. To develop CAS as a sustainable and essential business in Suffolk, driven by continuous improvement and innovation.

Public Benefit

The trustees confirm that in exercising their powers and duties they have complied with the duty in Section 17 of the Charities Act 2011, to have due regard to the Charity Commission's general guidance on public benefit. Trustees believe this is demonstrated throughout this report particularly in the sections of achievements and performance against the four strategic priorities.



1

To support a diverse and resilient VCFSE sector to build capacity and sustainability.

NETWORKS & CONFERENCES

47 networks hosted

325 people attended conferences

511 people attended network events

8 presented at conferences

TRAINING & EVENTS

1,540 People attended Training & Events

178 Training courses & events deliverd

TRAINING

930 Learners supported

123 Training courses delivered

46 Closed courses for VCFSE organisations delivered

SAFEGUARDING

54 organisations received bespoke safeguarding support

670 people attended safeguarding courses

56 safeguarding courses were delivered

119 Organisations attended safeguarding courses

FINANCIAL SUSTAINABILITY

388 new users registered on Funding 4 Suffolk

21,896 Visits to Funding 4 Suffolk

1631 Funding searches performed on Funding 4 Suffolk

COMMUNITY BUILDINGS

228 Users registered on YourHall

152 Village halls received bespoke support & guidance

12,532 Unique hits to the YourHall site

PRO HELP

615 Total Billable hours

Applications from VCFSE orgs 57

£76,540 Billable Equivalent

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

To stimulate and develop impactful community and voluntary action.

2

VOLUNTEERING

342
Organisations supported to develop their volunteering policies and practice.

395
New volunteer opportunities registered on VolunteerSuffolk

120
Organisations registered on Volunteer Suffolk.

23,694
Unique hits of Volunteer Suffolk

444
volunteers registering an interest in volunteering

PHT LOCAL CONVERSATIONS

20
Young people participating in Kirkley Youth Voice

500
Young People in Haverhill engaged with to hear their voice about what matters to them

Engagement with residents through pump track activities **224**



6
Mini plots on the community allotment have been developed in Haverhill

RURAL HOUSING

3
Housing Needs Surveys completed

Affordable new homes built for local people **14**

3
New housing on Rural Exception Sites.

FOOD PROJECTS



141,686
food items purchased for Suffolk's food projects to support their local communities

YOUTH FOCUS

640
People connected to the youth focus network

People attended the Youth Work Conversations Events **120**

MEN'S SHEDS



18
Men's sheds operating across Suffolk

48
Good Neighbour Schemes active and operating in Suffolk.



3 To create and maintain influential, equitable and beneficial relationships between the public, business and voluntary community and social enterprise sector.

CAS COMMUNICATIONS

158,038 Page views on CAS website

1,273 Page views on the Covid 19 pages

1,378 Page views on the cost of living crisis

SOCIAL MEDIA

1,008 Instagram followers

4053 Twitter followers

973 LinkedIn followers

3000 Facebook followers

IT

239 Customers

425 Websites Hosted

12 Website Training Sessions provided

CAS NETWORK

3199 Individual CAS Network Members

Up by **658**

MINDING THE GAP

96 Young people Supported



To develop CAS as a sustainable and essential business in Suffolk, driven by continuous improvement and innovation. 4

11 VCFSE Leaders meetings attended



1 Climate Change Barriers Survey carried out on barriers to action on climate change

DIGITAL

ONE Digital Inclusion workshop delivered in partnership with Suffolk County Council



40 + Attendees

CLIMATE CHANGE

25 VCFSE organisations referred into the Groundwork free energy assessment scheme.

1 Climate Change ideas workshop for VCFSE Leaders

1 East Coast Community Health workshop on simple steps to address climate change



Structure, Governance and Management

Constitution

Community Action Suffolk (CAS) was formed in 2012 as a company limited by guarantee and registered as a charity. CAS was set up under a Memorandum of Association which established the objects and powers. The Trustee board currently consists of 9 Trustees who are also directors of the charity for the purposes of company law. None of the Trustees have any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Appointment and Election of Trustees

There must be a minimum of three and no more than fifteen Trustees. Trustees can stand for two consecutive terms of three years after which they must take a break, unless it is deemed to be in the best interests of the charity for them to stand for one further term.



Trustees are recruited using a process of open recruitment as trustees come to end of their term of office or as vacancies or skills gaps arise on the board.

When Trustees are appointed to the board, they receive background and current information about the charity. They also receive Charity Commission documentation to inform them of their responsibilities and obligations under charity law. Each year all Trustees review and update any declarations of interest and this is a standing item on all Trustee meeting agendas.

Trustee Remuneration

Trustees receive no remuneration. However, they can claim for limited expenses. Amounts claimed during the year can be seen in Note 7 to the accounts. Trustee and Trust Fund Indemnity insurance is paid by the organisation.

Organisational structure and decision making

In accordance with the Articles, the Trustees are responsible for the management of the Charity's business, for which purpose they may exercise all the powers of the Charity. The main Trustee board meets a minimum of four times a year and there are three committees also meeting four times a year reporting into the main board. These are:

- **Finance and Audit Committee**
- **Programmes and Services Committee**
- **Staff Wellbeing Committee**



The Trustees are responsible for agreeing the overall strategy of CAS. The day-to-day operational responsibilities of CAS are devolved by theTrustees to the Chief Executive, the Executive Team, and their senior managers, who remain responsible to the Trustee Board for all aspects of performance.

Executive staff pay is set by the trustees using sector guidelines and market indicators. All staff received a 5% pay increase in April 2022 and a further enhancement of £1,937.50 (FTE) from January 2023



Related parties

CAS currently has three 100% owned trading subsidiaries with the specific purpose to generate income for the organisation. These are Business Services at CAS Ltd, DBS Services at CAS Ltd and IT Services at CAS Ltd.

Business Services at CAS Ltd has been audited in 2022-23. The financial results of the trading subsidiaries are set out in note 4 to the financial statements.

Risk Management

A strategic risk register is maintained and updated monthly by the Executive Team and is reviewed quarterly by the trustees. Major risks have been reviewed and procedures established to manage and monitor them. At March 2023, the top risk was:



Risk as at 31st March 2023	Actions to address
Inability to recruit and retain good quality staff due to fixed term contracts/short term funding and the climate pressures on the external labour market	Conduct regular staff surveys Engage staff to contribute to positive working environment Training and development plan for all staff Salary benchmarking process Further embed the blended working policy Annual cost of living pay review and increase Exit interviews for all staff moving on New recruitment pack created for all new appointments Review and improve recruitment routes to advertise all roles



Investment policy

CAS maintains sufficient funds on current account to meet short term demands. Surplus funds are placed on deposit to provide the charity with the security of capital and an appropriate degree of liquidity, no funds are "invested" and subsequently no professional investment advisors are engaged by the charity.

Reserves policy

The Trustees have ensured that the Reserves Policy is fit for purpose and meets the requirements of the Statement of Recommended Practice for charity accounting (FRS 102) and in addition have considered the Charity Commission's guidance on the matter. The reserves policy focusses on the level of free reserves. Free reserves are defined as unrestricted funds less:

- £ Amounts not readily realisable (fixed assets) - £523k
- £ Amounts to cover future building maintenance and to cover leases - £104k
- £ Amounts committed to invest in developing alternative sustainable income streams - £180k
- £ Amounts to cover increased costs as a result of the cost-of-living crisis and organisational development - £150k
- £ Amounts to cover an orderly wind-down of the Charity should this be required - £281k

A target free reserves level is set by the Trustees periodically and regularly reviewed and monitored. This is based on a risk identification approach which identifies key short-, medium- and longer-term risks to which the Charity is and will be exposed in the normal course of its business, including but not limited to safeguarding against volatile income streams and recognising the need for significant investment in the future income generation for the Charity. Restricted reserves are spent as soon as practicable in line with commissioner and donor wishes. Unrestricted reserves will aim to be maintained to stabilise and invest in the strength of the charity. The unrestricted fund balance is £1,414k (2021/22, £1,439k) and free reserves are £176k (after designating funds to cover the amounts listed above) against a target of £176k which equates to 3 months running costs of the charity. A breakdown of reserves between fixed and net current assets can be seen in note 20 to the accounts.



Financial review



As for many charities ongoing financial sustainability is a challenge. Regular monitoring and effective financial management during the year meant that we performed as planned with a small unrestricted deficit.

The Statement of Financial Activities (SOFA) on page 28 shows an overall surplus for the year of £35k compared to the surplus of £156k in 2021/22.

There is a net deficit as planned of £25k on unrestricted funds. Total income has decreased by £147k to £2,555k from £2,702k in 2021/22. Resources expended were £2,520k from £2,546k which is a decrease of £26k.

Total Reserves at 31 March 2023 are £2,487k, of which £1,414k is unrestricted and £1,073k represents restricted funds. CAS has a 3-year budget for 2022 - 2025 along with a sustainable business plan for the same period. The organisation's cash balances at 31 March 2023 stood at £1,582k and are forecast to remain positive.



Fundraising

Community Action Suffolk does not raise funds from the general public. It does not work with any professional fundraisers and no fundraising is carried out on its behalf.





Looking forward 2023 -2024

CAS is a year into its three-year strategy, and the team will continue to explore new services and funding that complements the 4 strategic priorities along with the two additional development areas, these being addressing inequalities and tackling climate change. Funding has been secured to provide a proactive and coordinated support offer to increase awareness of cancer support services, directly addressing health and access inequalities, and match funding has been secured for a Climate Change officer to support the VCFSE. Funding has also been secured to develop Social Enterprise Support in Mid Suffolk and Babergh.



CAS secured a 3-year partnership agreement with Suffolk County Council for 2022-2025 and income generation through its charity services has recovered well post Covid, particularly office lets, and meeting room hire utilising hybrid meeting technology. CAS training continues to be delivered mostly online which enables it to be more accessible. There is a continuing pressure on the VCFSE sector mostly as a result of cost-of-living impacts with organisations experiencing significantly increased running costs, reduced funding opportunities, increasing demands on their services, as well as difficulty with recruitment of and retention of both staff and volunteers. CAS will provide ongoing and new support to the sector around these challenges through its core infrastructure services.

As we move into a new financial year CAS will work with Suffolk's communities particularly focussing on food banks and networks, youthwork, early years, social enterprise support, where funding has already been secured. Other potential projects are already in the pipeline.



THANK YOU TO OUR FUNDERS

Suffolk County Council

Core Grant
Suffolk Youth Focus,
Foodbank support,
Early years development,
Men's Shed,
Ukraine Community Support,
ABCD Network & Development

Babergh & Mid Suffolk District Councils

Core Grant

Ipswich Borough Council

Core Grant

East Suffolk Partnership

Rural Proofing,
Community Partnerships Development,
Youth Development,
Volunteer Pathways,
Parent Child Group,
Holiday Activity Fund,
Warm Rooms

The National Lottery Community Fund

Suffolk Good Neighbour Network
Suffolk Pro Help

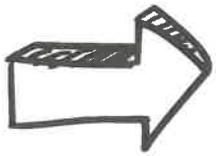
Action with Communities in Rural England

Department for Environment Food and Rural Affairs

Rural projects and services



THANK YOU TO OUR FUNDERS CONTINUED

COMMUNITY FUND	**The National Lottery Community Fund & European Social Fund**		Minding the Gap
navca	**MHCLG Via NAVCA**		VCSE Emergencies Partnership
VCS Emergencies Partnership			
WEST SUFFOLK ALLIANCE about people & places	**West Suffolk Alliance**		VCFSE Engagement Lead
West Suffolk Council	**West Suffolk Council**		UKSPF
LEVELLING UP			
navca	**NAVCA**		Refugee Volunteering



TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees (who are also directors of Community Action Suffolk 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).

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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the Charities SORP (FRS 102).
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Make judgements and accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

So far as that trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware.

That trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

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

In preparing this report, the Trustees have taken advantage of the small companies exemptions in Companies Act 2006 s415a.

This report was approved by the Trustees on 8 September 2023 and signed on their behalf by

Kevin Ward

Chair of Trustee

Ben Matthews

Board Trustee





Community Action Suffolk

Independent Auditor's Report to the Members and Trustees of Community Action Suffolk

Opinion

We have audited the financial statements of Community Action Suffolk (the "parent charitable company") and its subsidiaries (the "group") for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the parent charitable company balance sheet, the consolidated statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023 and of the group's incoming resources and application of resources, 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 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with the International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- 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 charitable company 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 in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

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

Responsibilities of the trustees

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

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



Auditor's 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 and 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 user taken on the basis of these financial statements.

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

Our audit was designed, after obtaining suitable knowledge and understanding of the Charitable Company and its operating systems, controls and culture, to include tests of detail together with supportive analytical procedures, to enable us to obtain reasonable assurance that the financial statements are free from material misstatements.

The engagement partner ensured the audit team collectively had the required experience, knowledge and competence to undertake the planned work and identify any material misstatements due to irregularities.

Our planned procedures included consideration of the work of service organisations utilised by the charity and the use of an expert for property revaluations.

From the work performed, discussions with management and the trustees and our knowledge and experience of the charity sector, we have obtained an understanding of the legal and regulatory framework the Charity operates in.

Our audit included higher levels of work on areas where we considered there to be a higher risk of fraud or misstatement, including revenue recognition and areas where there is a risk of management override of systems and controls or where there are high levels of uncertainty regarding an estimate or judgement.



However, it is the primary responsibility of management, with the oversight of the trustees, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

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

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the parent charitable company's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

H Rumsey

Helen Rumsey (Senior statutory auditor)
for and on behalf of Ensors Accountants LLP
Statutory Auditors

Connexions
159 Princes Street
Ipswich
IP1 1QJ

Date: 22 September 2023



COMMUNITY ACTION SUFFOLK

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING AN INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income					
Donations	5	1,562	-	**1,562**	1,194
Other trading activities	4	444,179	-	**444,179**	371,624
Investments		15,245	-	**15,245**	2,379
Charitable activities:					
Grants receivable	5	398,790	1,455,624	**1,854,414**	2,096,815
Trading income	5	234,380	1,120	**235,500**	226,281
Other Income	5	3,565	394	**3,959**	3,654
Total		**1,097,721**	**1,457,138**	**2,554,858**	**2,701,947**
Expenditure					
Raising funds:					
Fundraising and trading costs	6	417,668	-	**417,668**	309,478
Charitable activities	6	705,209	1,397,428	**2,102,637**	2,236,664
Total		**1,122,877**	**1,397,428**	**2,520,305**	**2,546,142**
Net income/(expenditure)		(25,156)	59,710	**34,553**	**155,805**
Transfers	19	-	-	-	-
Total movement in funds		(25,156)	59,710	34,553	**155,805**
Reconciliation of funds					
Total funds brought forward as at 1 April 2022		1,439,007	1,013,159	**2,452,166**	**2,296,361**
Total funds carried forward as at 31 March 2023	**19**	**1,413,851**	**1,072,869**	**2,486,719**	**2,452,166**

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

The net income and expenditure of the parent charity is disclosed in Note 3.

COMMUNITY ACTION SUFFOLK
CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	10		963,720		985,859
Intangible assets	11		7,065		-
Investments	14		3,000		3,000
Total fixed assets			973,785		988,859
Current assets					
Debtors	15	292,318		68,514	
Cash at bank and in hand		1,581,709		2,107,091	
		1,874,027		2,175,605	
Liabilities					
Creditors: amounts due within one year	16	(361,093)		(712,299)	
Net current assets			1,512,934		1,463,307
Creditors: amounts due after more than one year			-		-
Total net assets			**2,486,719**		**2,452,166**
Restricted funds	19		1,072,869		1,013,159
Unrestricted funds			1,413,851		1,439,007
Total funds			**2,486,719**		**2,452,166**

The financial statements have been prepared in accordance with provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Trustees on 8 September 2023 and signed on its behalf by:-

Kevin Ward
Chair of Trustee Board

Ben Matthews
Trustee

Company Number: 08316345

COMMUNITY ACTION SUFFOLK
UNCONSOLIDATED CHARITY BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10	963,720		985,859	
Intangible assets	12	7,065		-	
Investments	13/14	3,006		3,006	
Total fixed assets			973,791		988,865
Current assets					
Debtors	15	295,691		84,321	
Cash at bank and in hand		1,277,796		1,819,312	
		1,573,487		1,903,633	
Liabilities					
Creditors: amounts due within one year	16	(149,874)		(539,380)	
Net current assets			1,423,613		1,364,253
Total net assets			**2,397,404**		**2,353,118**
Restricted funds	19		1,072,869		1,013,159
Unrestricted funds			1,324,535		1,339,959
Total funds			**2,397,404**		**2,353,118**

The charity surplus for the year is £44,286 as dislosed in Note 3.

The financial statements have been prepared in accordance with provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Trustees on 8 September 2023 and signed on its behalf by:-

Kevin Ward
Chair of Trustee Board

Ben Matthews
Trustee

Company Number: 08316345

COMMUNITY ACTION SUFFOLK
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 MARCH 2023

		2022/23 £	2021/22 £
Cash flows from operating activities			
Net cash provided by / (used in) operating activities		(528,866)	608,586
Cash flows from investing activities			
Investment income		15,245	2,379
Purchase of property, plant and equipment		(2,341)	(12,600)
Purchase of Software Application		(9,420)	-
Investment in Cirican LLP		-	-
Net cash provided by investing activities		3,484	(10,221)
Cash flows from financing activities			
New bank loans		-	(9,756)
Net cash used in financing activities		-	(9,756)
Change in cash and cash equivalents in the reporting period		**(525,382)**	**588,609**
Cash and cash equivalents at the beginning of the year	21	2,107,091	1,518,482
Cash and cash equivalents at the end of the year	21	**1,581,709**	**2,107,091**

Reconciliation of net income / (expenditure) to net cash flow from operating activities

Net income / (expenditure) for the reporting period	34,553	155,805
Adjustments for:		
Depreciation charges	26,835	25,920
Investment income	(15,245)	(2,379)
(Increase)/Decrease in debtors	(223,804)	255,721
Increase/ (Decrease) in creditors	(351,206)	173,520
Net cash used in operating activities	**(528,866)**	**608,587**

Community Action Suffolk is a private company limited by guarantee incorporated in England and Wales, registration number 08316345. The registered office is Brightspace, 160 Hadleigh Road, Ipswich, Suffolk, IP2 0HH.

1. Accounting policies

The significant accounting policies used in the preparation of these financial statements are:

(a) Basis of accounting and consolidation

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Action Suffolk 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 financial statements are presented in sterling (£) and all values are rounded to the nearest £, except where indicated.

(b) Group financial statements

Results of subsidiaries have been included in the Statement of Financial Activities on a line-by-line basis as they relate to trading activities, see note 4 for individual profit and loss accounts. The results of the parent company are included in the consolidated Statement of Financial Activities and are set out in note 3. The balance sheets of subsidiaries have been consolidated on a line by line basis.

As permitted by Companies Act 2006, Section 408 the Statement of Financial Activities of the parent company is not presented with these accounts.

(c) Going Concern

The trustees have considered the company and group's financial strength, the contracts and funding agreements in place, its portfolio of activities and the relationships with funders.

'Based on this, the trustees have concluded that they have a reasonable expectation, that the company and group will have adequate resources to continue in operational existence for the foreseeeable future, being at least twelve months from the date of signing these financial statements. They continue to adopt the going concern basis of accounting in preparing these financial statements.

(d) Company status

The charity is a company limited by guarantee. The members of the company are the trustees named in the Trustees' Report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

(e) Income

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

Grants and donations are recognised when the group has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

(f) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Costs of raising funds are those incurred in attracting grant and other funding and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with community services and include both the direct and indirect costs relating to these activities.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs are part of support costs and include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

(g) VAT

For VAT purposes the charity is partially exempt. The charity's irrecoverable VAT is treated as an expense and is included under the appropriate cost headings, under fundraising and trading costs and charitable activities.

(h) Fixed Assets and Depreciation

Tangible fixed assets are recognised at cost and depreciated on a straight line basis over their estimated useful lives as follows:

Freehold buildings	50 Years
Office equipment	5 Years
Computer equipment	3 Years
Fixtures and fittings	15 Years

Freehold Land is not depreciated.

Items of equipment are capitalised where the purchase price including VAT, exceeds £2,000.

Intangible fixed assets are recognised at cost and depreciated on a straight line basis over their estimated useful lives as follows:

Software Application	3 years

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined by which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

(i) Funds

Funds fall into two categories; restricted, where their use is governed by the wishes of the entity providing the funds or the contractual terms under which the funds are earned and, unrestricted, where there are no pre-conditions to the use of the funds other than the charitable objectives of the organisation.

Funds are transferred from restricted to unrestricted funds as they become free from the relevant restrictions.

It is the aim of the charity to maintain the balance of unrestricted reserves at a level that would give it the ability to continue functioning in times of major funding change and to invest in projects for which only partial third party funding is available.

(j) Investments

Investments consist of a holding in Cirican LLP and holdings in subsidiary companies and are included at cost, less provision for impairment.

(k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of 100 days or less from the date of acquisition or opening of the deposit or similar account.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Other receivables are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

(m) Creditors

Creditors and provisions are recognised where the group 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. Short term creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Other financial liabilities are measured at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

(n) Financial instruments

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

(o) Pension scheme

The company set up a workplace pension scheme with Royal London in July 2017 and the company has complied with the auto-enrolment pension regulations. Pension payments are charged to the Statement of Financial Activities when paid or due.

(p) Taxation

No charge to taxation arises in the accounts of the commercial trading subsidiaries, reflecting the expectation that the taxable profits of the companies will be paid by gift aid to the charity within 9 months of the year end, thus fully relieving the companies Corporation Tax.

2. Judgements in applying accounting policies and key sources of estimation uncertainty

The trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These estimates and judgements are continually evaluated and are based on historical experience and other factors considered relevant. Actual results may differ from these estimates.

The judgements, estimates and assumptions which have significant risk of causing a material adjustment to the carrying amount of assets and liabilities are set out below:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 10 for the carrying amount of the property plant and equipment, and note 1(h) for the useful economic lives for each class of assets.

3. Financial Activities of the Charity

The financial activities shown in the consolidated statement includes those of the charity's wholly owned subsidiaries as listed in note 4. A summary of the financial activities undertaken by the parent charity is set out below:

		2022/23 £	2021/22 £
Income			
Incoming resources from:			
	Donations	141,560	122,394
	Charitable Activities	2,089,914	2,323,097
	Other	3,959	3,654
	Total income	**2,235,433**	**2,449,145**
Expenditure			
	Raising Funds	30,779	29,497
	Charitable Activities	2,160,368	2,268,548
	Total expenditure	**2,191,147**	**2,298,045**
	Net movement in funds	**44,286**	**151,100**
Total Funds			
	At the beginning of the year	2,353,118	2,202,018
	Movement in funds for the year	44,286	151,100
	Total Funds at the end of the year	**2,397,404**	**2,353,118**
Represented by			
	Restricted funds	1,072,869	1,013,159
	Unrestricted funds	1,324,535	1,339,959
		2,397,404	**2,353,118**

4. Subsidiary Companies

The charity owns 100% of the share capital of its trading subsidiaries, which are all registered in England. The companies gift aid their taxable profits to Community Action Suffolk which is all unrestricted funds. A summary of the companies trading results and capital and reserves is shown below. These results are consolidated into the group accounts.

	Business Services at CAS Limited	IT Services at CAS Limited	DBS at CAS Limited
Company registration number	03332778	04281770	02919237
2022/23	£	£	£
Turnover	172,986	68,082	203,111
Cost of sales	-	(30,620)	(154,969)
Gross Profit	172,986	37,462	48,141
Administrative expenses	(113,475)	(35,369)	(25,507)
Operating Profit	59,511	2,094	22,634
Interest receivable and similar income	76	-	-
Profit after tax	59,587	2,094	22,634
Retained Earnings			
At the beginning of the year	70,110	19,661	9,279
Profit for the year	59,587	2,094	22,634
Distribution - donation to parent company	(65,110)	(19,661)	(9,279)
Retained earnings at the end of the year	64,587	2,094	22,634

Adminstrative expenses above include management charges of £10,379 for Business Services, £4,085 for IT Services and £3,927 for DBS Services to Community Action Suffolk, the Charity.

The net incoming resources reflected in the Statement of Financial Activities are as follows:

2022/23	£	£	£
Operating Profit	59,511	2,094	22,634
The aggregate of the assets, liabilities and funds was:			
Assets	268,119	12,722	57,841
Liabilities	(203,530)	(10,625)	(35,205)
	64,589	2,096	22,636

4. Subsidiary Companies (continued)

	Business Services at CAS Limited	IT Services at CAS Limited	DBS at CAS Limited
Company registration number	03332778	04281770	02919237
2021/22	£	£	£
Turnover	175,183	68,224	128,217
Cost of sales	-	(23,900)	(97,531)
Gross Profit	175,183	44,324	30,686
Administrative expenses	(110,085)	(24,663)	(21,413)
Operating Profit	65,098	19,661	9,273
Interest receivable and similar income	12	-	6
Profit after tax	65,110	19,661	9,279
Retained Earnings			
At the beginning of the year	71,397	19,244	3,702
Profit for the year	65,110	19,661	9,279
Distribution - donation to parent company	(66,397)	(19,244)	(3,702)
Retained earnings at the end of the year	70,110	19,661	9,279

Admin charges above include management charges of £10,525 for Business Services, £4,071 for IT Services and £2,512 for DBS Services to CAS the Charity.

The net incoming resources reflected in the Statement of Financial Activities are as follows:

2021/22	£	£	£
Operating Profit	65,098	19,661	9,273
The aggregate of the assets, liabilities and funds was:			
Assets	256,102	21,067	40,002
Liabilities	(185,990)	(1,404)	(30,721)
	70,112	19,663	9,281

5. Group Income

	Unrestricted Funds	Restricted Funds	Total Funds 2022/23	Unrestricted Funds	Restricted Funds	Total Funds 2021/22
	£	£	£	£	£	£
Donations	1,562	-	**1,562**	944	250	**1,194**
Grants Receivable by strategic priority:						
Priority 1 - Build capacity and sustainability in VCSE sector	135,599	279,410	**415,009**	140,830	810,760	**951,590**
Priority 2 - Community and Voluntary Action	139,595	566,384	**705,979**	145,830	368,129	**513,959**
Priority 3 - Strategic relationships and partnerships	123,595	609,830	**733,425**	126,830	504,436	**631,266**
	398,790	1,455,624	**1,854,414**	413,490	1,683,325	**2,096,815**
Trading income by strategic priority:						
Priority 1 - Build capacity and sustainability in VCSE sector	100,225	760	**100,985**	93,757	-	**93,757**
Priority 2 - Community and Voluntary Action	71,023		**71,023**	85,325	-	**85,325**
Priority 3 - Strategic relationships and partnerships	63,132	360	**63,492**	47,200	-	**47,200**
	234,380	1,120	**235,500**	226,281	-	**226,281**
Other Income	3,565	394	**3,959**	3,573	81	**3,654**

Income from investments was unrestricted in both periods.

6. Total Group Expenditure

2022/23	Staff costs £	Other costs £	Depreciation £	Support costs £	Total 2022/23 £
Costs of raising funds:	118,415	210,746	-	88,506	417,668
Charitable activities:					
Priority 1 - Build capacity and sustainability in VCSE sector	217,168	77,888	-	102,816	397,871
Priority 2 - Community and Voluntary Action	330,548	368,385	-	154,824	853,756
Priority 3 - Strategic relationships and partnerships	228,937	463,280	-	158,792	851,009
	776,652	909,552	-	416,433	2,102,637
Total resources expended	895,067	1,120,298	-	504,939	2,520,305
Support costs	375,398	102,705	26,835	(504,939)	-
	1,270,465	1,223,003	26,835	0	2,520,305

In the current and previous period all costs of raising funds was unrestricted.

In the current period £1,397,428 of charitable activities costs was restricted (2022: £1,618,172). The remainder was unrestricted.

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below

	Governance	support costs	Total allocated	Allocation basis
	£	£	£	
Staff costs	19,947	355,452	375,398	Staff time
Other costs	22,740	79,965	102,705	Direct use
Depreciation	-	26,835	26,835	Direct use
	42,687	462,251	504,939	

Support costs have been allocated to priorities on the basis of income received.

6. Total Group Expenditure (continued)

2021/22	Staff costs £	Other costs £	Depreciation £	Support costs £	Total 2021/22 £
Costs of raising funds:	103,010	143,285	1,800	61,383	309,478
Charitable activities:					
Priority 1 - Build capacity and sustainability in VCSE sector	323,233	443,946	-	172,665	939,844
Priority 2 - Community and Voluntary Action	354,555	129,844	-	98,986	583,385
Priority 3 - Strategic relationships and partnerships	158,764	442,607	-	112,065	713,435
	836,552	1,016,397	-	383,716	2,236,664
Total resources expended	939,562	1,159,682	1,800	445,099	2,546,142
Support costs	321,251	99,728	24,120	(445,099)	-
	1,260,812	1,259,410	25,920	-	2,546,142

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below

	Governance £	Other support £	Total allocated £	Allocation basis
Staff costs	19,523	301,728	321,251	Staff time
Other costs	20,106	79,622	99,728	Direct use
Depreciation	-	24,120	24,120	Direct use
	39,629	405,470	445,099	

7. Staff Costs

	2022/23 No.	2021/22 No.
The average monthly number of employees during the period was:		
Administration	8	7
Field Officers and Infrastructure Services	44	48
	52	55

	£	£
Wages and salaries	1,137,798	1,128,124
Social security costs	91,972	86,363
Pension costs	39,182	40,618
	1,268,952	1,255,105
Agency staff costs	-	4,649
Other staff related costs	1,513	1,058
	1,270,465	1,260,812

Other Staff related costs include redundancy payments of £1,513 (2022:£1,058).

All amounts were paid in the period and are recognised on the basis set out in accounting policy 1(f).

No. of employees whose total emoluments (excluding employer pension costs) for the reporting period to fall within each band of £10,000, from £60,000 upwards.

	2022/23 No.	2021/22 No.
£70,000 - £80,000	1	1

No trustee received any remuneration in the current or previous year.

During the year ended 31 March 2023, out of pocket travel expenses of £40 were paid to trustees (2022: £35).

Other than the above payment to trustees and transfers to the subsidiary companies as note 4 there were no related party transactions.

The key management personnel in the year received a total remuneration of £144,022 (2022: £159,837).

8. Net Incoming Resources

Net incoming resources are stated after charging:	Total 2022/23 £	Total 2021/22 £
Depreciation of owned tangible fixed assets	24,480	24,120
Amortisation on owned intangible fixed assets	2,355	1,800
Remuneration of the company's auditors (inclusive of irrecoverable VAT)		
- audit of charity	13,500	10,110
- audit of one subsidiary	6,900	5,340
- non-audit services	2,340	4,656

9. Taxation

No liability to corporation tax arises on the results reflected in these financial statements. The element relating to the charity qualifies for relief from corporation tax under the Income and Corporation Taxes Act 2010, Sections 466 to 493.

10. Tangible fixed assets for the group and charity

	Office equipment £	Fixtures & fittings £	Freehold property £	Total £
Cost				
As at 1 April 2022	154,989	117,471	1,184,330	**1,456,790**
Additions	-	2,341	-	**2,341**
Disposals	(8,295)	-	-	**(8,295)**
Transfers	7,970	12,600	(20,570)	-
As at 31 March 2023	**154,664**	**132,412**	**1,163,760**	**1,450,836**
Depreciation				
As at 1 April 2022	154,989	100,303	215,639	**470,931**
Charge for the year	383	8,118	15,979	**24,480**
On disposals	(8,295)	-	-	**(8,295)**
Transfer	5,862	980	(6,842)	-
As at 31 March 2023	**152,939**	**109,401**	**224,776**	**487,116**
Net book value				
As at 31 March 2023	**1,725**	**23,011**	**938,984**	**963,720**
As at 31 March 2022	**-**	**17,168**	**968,691**	**985,859**

Included in freehold property is land of £450,000 (2022: £450,000) that is not depreciated.

During 2021/22 Brightspace was valued by Fenn Wright at £1,120,000 and the Kirkley Centre at £650,000.

11. Intangible fixed assets for the group

	Software Application £	Total £
Cost		
As at 1 April 2022	5,400	**5,400**
Additions	9,420	**9,420**
Disposals	-	-
As at 31 March 2023	**14,820**	**14,820**
Depreciation		
As at 1 April 2022	5,400	**5,400**
Charge for the year	2,355	**2,355**
On disposals	-	-
As at 31 March 2023	**7,755**	**7,755**
Net book value		
As at 31 March 2023	**7,065**	**7,065**
As at 31 March 2022	-	-

12. Intangible fixed assets for the charity

	Software Application £	Total £
Cost		
As at 1 April 2022	-	-
Additions	9,420	**9,420**
Disposals	-	-
As at 31 March 2023	**9,420**	**9,420**
Depreciation		
As at 1 April 2022	-	-
Charge for the year	2,355	**2,355**
On disposals	-	-
As at 31 March 2023	**2,355**	**2,355**
Net book value		
As at 31 March 2023	**7,065**	**7,065**
As at 31 March 2022	-	-

13. Investments in subsidiaries

	Total 2022/23 £	Total 2021/22 £
Cost		
As at 1 April 2022	6	6
As at 31 March 2023	**6**	6

The charitable company holds 100% of the share capital of:
Business Services at CAS Limited
IT Services at CAS Limited
DBS at CAS Limited

14. Other Investments for the group and charity

	Total 2022/23 £	Total 2021/22 £
Cost		
As at 1 April 2022	3,000	3,000
As at 31 March 2023	**3,000**	3,000

During 2019/20 the charity invested in Cirican LLP.

15. Debtors

	Group		Charity	
	2022/23	2021/22	2022/23	2021/22
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	271,757	37,051	231,273	18,101
Prepayments and accrued income	20,561	31,463	19,312	26,580
Amounts owed by subsidiary undertakings	-	-	45,106	39,640
	292,318	**68,514**	**295,691**	**84,321**

Included within the Charity's trade debtors is the Q4 subsidary mangement charges. This amounted to £1,663 Business Services at CAS Ltd, £901 DBS at CAS Ltd and £1,259 for IT Services at CAS Ltd.

16. Creditors: Amounts falling due within one year

	Group		Charity	
	2022/23	2021/22	2022/23	2021/22
	£	£	£	£
Trade creditors	46,116	104,593	23,477	93,083
Other creditors	164,887	149,387	13,732	15,873
Accruals and deferred income	122,093	435,858	84,668	402,406
Taxation and social security payable	27,997	22,461	27,997	22,461
Amounts owed to subsidiary undertakings	-	-	-	5,556
	361,093	**712,299**	**149,874**	**539,380**

Deferred income comprises

	Group	Charity
	£	£
Deferred income at 1 April 2022	407,575	382,046
Amounts released to income earned from charitable activities	(407,575)	(382,046)
Amounts deferred in the year	64,142	58,991
Deferred income at 31 March 2023	64,142	58,991

17. Financial Commitments

Commitments under operating leases

At 31 March 2023 the group had future minimum lease payments under non-cancellable operating leases as follows:

	2022/23	2021/22
	£	£
Property leases		
Not later than one year	-	-
Equipment leases		
Not later than one year	15,467	15,467
Later than one year and not later than five years	23,201	38,668
Total Equipment leases	**38,668**	**54,135**

Capital Commitments

At 31 March 2023 the group had capital commitments of £0 (2022: £1,140) in respect of a software application and licence contracted but not completed.

18. Pension arrangements

Contributions to the company workplace pension scheme were made in respect of staff. Pension costs are charged to the Statement of Financial Activities when paid. The pension charge for the year amounts to £39,182 (2022: £40,618). Contributions amounting to £6,517 (2022: £5,890) were payable to the scheme at 31 March 2023 and are included within creditors.

19. Restricted Funds - 21/22

Revenue	1 April 2021	Income	Expenditure	Transfers	31 March 2022
	£	£	£	£	£
Defra	-	45,310	(45,310)	-	-
Funding 4 Suffolk - Suffolk County and District Councils	-	4,454	(2,150)	-	2,304
Prohelp - Rope Trust	4,933	-	(1,670)	-	3,263
The National Lottery Community Fund - Prohelp	5,509	21,432	(16,211)	-	10,730
Social Investment -Suffolk County Council	1,592	-	(520)	-	1,072
New Anglia Social Investment Partnership	9,887	51,059	(43,383)	-	17,563
Food Bank support work - Suffolk County Council	29,800	375,000	(303,249)	-	101,551
Community Restart -Suffolk County Council	13,846	250,505	(203,678)	-	60,673
VCSE recovery and support - Suffolk County Council	10,262	-	(10,262)	-	-
Youth Work Training - Suffolk County Council	30,663	-	(7,259)	-	23,404
Suffolk Youth Focus	-	44,500	(38,590)	-	5,910
East Suffolk Rural Youth Work	-	3,500	(275)	-	3,225
Mens Sheds	-	15,000	(10,764)	-	4,236
Priority 1 - Build capacity and sustainability in VCSE sector	106,492	810,760	(683,321)	-	233,931
This Community Can - Sport England	4,139	-	(4,139)	-	-
Volunteer Passport - East Suffolk Council	2,884	-	(2,884)	-	-
Volunteering campaign - East Suffolk Council	4,398	-	(2,223)	-	2,175
Covid support Buddies - Suffolk County Council	126,648	-	(80,384)	-	46,264
Buddy Up - East Suffolk Council	-	10,368	(6,354)	-	4,014
ABCD E-learning, Network & Development - Suffolk County and District Councils	6,000	11,500	(7,844)	-	9,656
Food Network	-	19,778	(10,688)	4,359	13,449
Suffolk Good Neighbours Scheme - The National Lottery Community Fund	29,023	50,863	(32,784)	-	47,102
Lowestoft Community Capacity - The National Lottery Community Fund	80,660	-	(76,301)	(4,359)	-
Local Conversations - People's Health Trust	42,689	245,124	(164,359)	-	123,454
Volunteering Pathways Project	-	30,827	(4,488)	-	26,339
Young Leadership - Legacy Funds	1,285		(1,285)		-
Priority 2 - Community and Voluntary Action	297,726	368,460	(393,733)	-	272,453
Minding the Gap - The National Lottery Community Fund and ESF Building Better Opportunities	26,330	453,186	(469,972)	-	9,544
Suffolk North East Essex VCSE Leadership	27,095	45,000	(37,095)	-	35,000
Rural Proofing - East Suffolk Council	13,752	-	(13,385)	-	367
VCS Emergencies Partnership - NAVCA	-	4,750	(4,750)	-	-
Suffolk Information Partnership - Suffolk County Council	3,366	-	-	-	3,366
Awards Funds - various sponsors	680	1,500	-	-	2,180
Priority 3 - Strategic relationships and partnerships	71,223	504,436	(525,202)	-	50,457
Revenue	**475,441**	**1,683,656**	**(1,602,256)**	**-**	**556,841**
Brightspace	394,167	-	(15,130)	-	379,037
Kirkley Centre	78,067	-	(786)	-	77,281
Capital (expenditure split equally to 3 priorities)	**472,234**	-	**(15,916)**	**-**	**456,318**
Total	**947,675**	**1,683,656**	**(1,618,172)**	**-**	**1,013,159**

The restricted capital funds represent freehold property acquired with the assistance of restricted funding.

During the year the Lowestoft Community Capacity fund finished and it was agreed with the funder that the balance of funds would be transferred to a new fund for the Food Network. The transfer amounted to £4,359.

19. Restricted Funds (continued)

The restricted funds detailed on the preceding pages are to be applied for the specific purposes agreed with the respective funders or donors. The restricted revenue funds cover the three main areas of the charity's focus: Priority 1 - Build capacity and sustainability in VCFSE Sector, Priority 2 - Community and Voluntary Action, Priority 3 - Strategic relationships and partnerships. Further details of these activities are included in the Trustees' report.

20. Analysis of net assets between funds

	2022/23 Unrestricted	2022/23 Restricted	2022/23 Total
	£	£	£
Group			
Tangible fixed assets	523,318	440,402	**963,720**
Intangible fixed assets	7,065	-	**7,065**
Investments	3,000	-	**3,000**
Net current assets	880,468	632,467	**1,512,934**
Total	**1,413,851**	**1,072,869**	**2,486,719**
Charity			
Tangible fixed assets	523,318	440,402	**963,720**
Investments	3,006	-	**3,006**
Net current assets	798,211	632,467	**1,430,678**
Total	**1,324,535**	**1,072,869**	**2,397,404**

	2021/22 Unrestricted	2021/22 Restricted	2021/22 Total
	£	£	£
Group			
Tangible fixed assets	529,541	456,318	**985,859**
Intangible fixed assets	-	-	-
Investments	3,000	-	**3,000**
Loan	-	-	-
Net current assets	906,466	556,841	**1,463,307**
Total	**1,439,007**	**1,013,159**	**2,452,166**
Charity			
Tangible fixed assets	529,541	456,318	**985,859**
Investments	3,006	-	**3,006**
Net current assets	807,412	556,841	**1,364,253**
Total	**1,339,959**	**1,013,159**	**2,353,118**

21. Analysis of changes in net debt

	At 1 April 2022	Cash flows	Other non-cash changes	At 31 March 2023
	£	£	£	£
Cash and cash equivalents				
Cash	361,923	11,488	-	**373,411**
Overdrafts	-	-	-	-
Cash equivalents	1,745,168	(536,869)	-	**1,208,299**
	2,107,091	(525,382)	-	**1,581,709**
Borrowings				
Debt due within one year	-	-	-	-
Debt due after one year	-	-	-	-
	-	-	-	-
Total	**2,107,091**	(525,382)	-	**1,581,709**

22. Related party transactions

In 2022/23 the following transactions took place between the charity and its wholly owned subsidiary companies:

	2022/23	2021/22
	£	£
Donations to Charity	94,050	89,343
Cost recharges & fees from the charity to subsidiary companies	30,779	29,497

The amounts owed to/from the charity by/to the subsidiary companies at 31st March were:

	2022/23	2021/22
	£	£
Business Services @ CAS Limited	15,978	19,469
IT Services at CAS Limited	8,398	(5,556)
DBS at CAS Limited	20,731	20,171

23. Government grants

Income from government grants comprises

	2022/23	2021/22
	£	£
Grants supporting general charitable activities	787,318	887,501
Grants supporting specific activities	398,786	404,849
Included within the above are Covid grants as follows:		
Retail, Hospitality and Leisure grants	-	18,173

Document Activity Report

Document Sent Fri, 08 Sep 2023 11:19:04 GMT

Document Activity History

Document history shows most recent activity first

Date	Activity

You can verify that this is a genuine Portal document by uploading it to the following secure web page:

http://ensors.accountantspace.co.uk/messages/VerifyDocument

COMMUNITY ACTION SUFFOLK

England & Wales - Charity number 1150501

Accounts

COMMUNITY ACTION SUFFOLK

Annual Report and Financial Statements

for the year ended 31st March 2022



A company limited by guarantee, registered in England No. 08316345 and a Registered Charity No. 1150501

Annual Report and Financial Statements

for the year ended 31 March 2022

CONTENTS

Page 3–4	Reference and Administrative Details of the Charity, its Trustees and Advisers
Page 5	Introduction from the Chair of Trustees
Page 6	Message from the Chief Executive
Page 7–21	Trustees' Report including Strategic Report
Page 22	Trustees' Responsibilities Statement
Page 23–25	Independent Auditors' Report
Page 26	Consolidated Statement of Financial Activities
Page 27	Consolidated Balance Sheet
Page 28	Charity Balance Sheet
Page 29	Statement of Cash Flows
Page 30–47	Notes to the Financial Statements



Reference and Administrative Details of the Charity, its Trustees and Advisers

for the year ended 31 March 2022

Charity Registration No. 1150501
Company Registration No. 08316345

Registered Office
Community Action Suffolk, Brightspace, 160 Hadleigh Road, Ipswich, Suffolk, IP2 0HH

Patron
Clare, Countess of Euston – Lord Lieutenant of Suffolk

Company Secretary
Kerry Evans (resigned 05/11/21)
Kelly Jarrett (appointed 05/11/21)

TRUSTEES

Mr Kevin Ward	Chair of Trustees
Baroness Ros Scott	Vice Chair of Trustees Chair of Programme and Services Committee
Mr Ben Matthews	Chair of Finance and Audit Committee Director of CAS Subsidiary – resigned 04/11/2021
Mr Brian Parrott	Chair of Staff Wellbeing Committee
Dame Lin Homer	Member of Finance and Audit Committee Member of Staff Wellbeing Committee
Mr John Shaw	Director and Chair of CAS subsidiaries Member of Staff Wellbeing Committee
Mrs Julie Crudgington	Member of Programme and Services Committee

TRUSTEES (continued)

Mr Ashley Smith	Member of Programme and Services Committee Director DBS and IT Services
Mr Mike Locke	Member of Programme and Services Committee
Mrs Mary Atkins	Member of Finance and Audit Committee
Richard Phillips	CAS Trustee Appointed 01/04/2021 resigned 21/03/2022 Director of Business Services appointed 21/04/2021 resigned 21/03/2022 Director of IT and DBS services 04/08/2021 resigned 21/03/2022

EXECUTIVE TEAM

Christine Abraham	Chief Executive
Hannah Reid	Deputy Chief Executive Previously Director of Innovation and Business Development
Kerry Evans	Director of Finance (resigned 05/11/21)

Auditors	Larking Gowen LLP, 1 Claydon Business Park, Great Blakenham, Ipswich, Suffolk, IP6 0NL
Principal Bankers	Barclays Bank PLC, 1 Princes Street, Ipswich, Suffolk, IP1 1PB
Solicitors	Birketts LLP, Providence House, 141 Princes Street, Ipswich, Suffolk, IP1 1QJ

Website	**www.communityactionsuffolk.org.uk**
Twitter	**@CASuffolk**
Facebook	**Community Action Suffolk**
Instagram	**@CommActionSuffolk**
Email	**info@communityactionsuffolk.org.uk**





CHAIR'S FOREWORD

Kevin Ward

In a world where there is so much constant change and challenge, organisations that offer help and support to their communities and those in need are invaluable.

Another year has passed and, again, it's been one where we have seen a world that in some areas bears little resemblance to the world from just a few short years ago. This year's annual report is one where we reflect on the ongoing, albeit different, challenges of Covid 19. The work CAS has previously been recognised for with the Covid 19 response has continued and as Trustees, we never cease to be amazed at how well the CAS team have coped and excelled through such a prolonged crisis. However, the recovery from the Covid 19 crisis has certainly not been the smooth, steady climb back to our previous normality that we would all have hoped.

As we look forward, CAS will be on the front foot again helping to support the tragic consequences of the war in Ukraine that is forcing its people to flee their country and find sanctuary here in Suffolk. The CAS team will coordinate a response in Suffolk supporting numerous groups that have sprung up in our communities wanting to support our Ukrainian guests, often groups born from the neighbourhood community groups that developed out of the Covid 19 crisis. At the same time, we have huge economic uncertainty impacting all the groups and people CAS works with. Whether a charity, community or voluntary group, or the beneficiaries of many of the charities and groups supported by CAS, things have certainly not got any easier and in many cases, the financial impact of the rising prices across the board is having a dramatic negative impact.

The CAS team, ably led by our wonderful CEO, Christine Abraham and her team, are there to lead the charge. Along with our deputy CEO, Hannah Reid, Christine and the team are constantly looking to evolve CAS to meet the needs of our stakeholders and service users. As always, many thanks to the terrific board of Trustees, their support and expertise has been invaluable and hugely appreciated. Thank you to those who are joining the board and enormous thanks to those stepping down. Finally, I must say thank you to our partners and funders. Without their support and the growing close interaction in many cases, Suffolk would be much more worse off.

For me, collaboration is a vital ingredient for a successful world and community and in Suffolk, I'm seeing an increasing amount of positive collaboration between more and more groups and organisations.

Kevin Ward

Chair of Trustees

"We have had the opportunity this year to strengthen relationships and build equal partnerships"



INTRODUCTION FROM CHIEF EXECUTIVE

Christine Abraham

The CAS annual report this year highlights an organisation that has delivered and adapted to the many challenges and changing circumstances and performed consistently well to meet the needs of others. Whether it is VCSE organisations, communities, volunteers, or our partner organisations – the support we have provided can be neatly categorised within 4 'R's...

Respond – for much of the year we continued to respond to the impacts of the COVID 19 pandemic. We played a significant role in supporting Suffolk system partners to keep people well in their homes with volunteering, community development, and vaccination programme support prioritised across our work.

Restart and Rebuild – a significant amount of time and resource was spent advising and supporting many VCSE organisations to reopen their facilities and buildings, and groups and activities to restart in a way that was COVID safe and where people in the community felt reassured to re-engage and reconnect.

Reflect – throughout the year, we have reflected on the impact CAS has had, the tireless working of the CAS team who have gone above and beyond to adapt, and our ability to be flexible to meet the needs of communities and organisations in Suffolk.

This year has provided the opportunity for CAS to demonstrate the real value of VCSE infrastructure support; that it is not just a 'nice to have', but an essential service. We have had the opportunity this year to strengthen relationships and build equal partnerships, not achieved previously, with Local Government and Health services enabling both holistic and targeted support to positively impact the lives of Suffolk residents.

As we now look forward to the next 12 months, we will continue to build on our core strategic priorities documented in this annual report but there will be a focus on two new development priorities – addressing inequalities and tackling Climate Change. However, we will also continue to be responsive to any emerging changes or challenges including the community response to the war in Ukraine, and the impact of the cost of living crisis which is already affecting us all.

I would like to thank the whole of the CAS staff team and trustees for their support, dedication, and commitment over the past year.

Christine Abraham

Chief Executive

The Trustees of Community Action Suffolk (CAS), (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements for the year ended 31 March 2022. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice FRS 102 (FRS 102 SORP) "Accounting and Reporting by Charities" effective 1 January 2019.

Who we are and what we do

Community Action Suffolk (CAS) is an infrastructure organisation that supports the Voluntary Community and Social Enterprise (VCSE) sector in Suffolk. CAS provides services, activities, and projects across the whole of Suffolk and employs 55 members of staff operating from two physical bases, one in Ipswich and one in Lowestoft. To help achieve its aims CAS works with a range of partners across the whole of the Suffolk System including but not exclusively Suffolk County Council, District and Borough Councils, private sector, health sector, faith sector, New Anglia Local Enterprise Partnership, and the Police.

CAS's charitable objective as set out in the company's Memorandum of Association adopted on 3rd December 2012 is to promote any purpose that is charitable under the laws of England and Wales, without limitation promoting the voluntary sector in Suffolk.

CAS's mission is to strengthen and champion community action in Suffolk by supporting the voluntary, community and social enterprise (VCSE) sector in its work. To achieve this, we have four strategic priorities:

I. **To support a diverse and resilient VCSE sector to build capacity and sustainability.**

II. **To stimulate and develop impactful community and voluntary action.**

III. **To create and maintain influential, equitable and beneficial relationships between the public, business and voluntary community and social enterprise sector.**

IV. **To develop CAS as a sustainable and essential business in Suffolk, driven by continuous improvement and innovation.**

Public Benefit

The trustees confirm that in exercising their powers and duties they have complied with the duty in Section 17 of the Charities Act 2011, to have due regard to the Charity Commission's general guidance on public benefit. Trustees believe this is demonstrated throughout this report particularly in the sections of achievements and performance against the four strategic priorities.



CAS Strategic Priority 1

Build capacity and sustainability in the VCSE Sector

This year has been another busy period for the team at CAS supporting organisations across the sector to navigate through increased service demand, financial pressures, and difficult operating environments. Yet it has also been a year filled with increased optimism, recovery, and new ways of working to achieve comprehensive delivery of services in local communities.

Suffolk ProHelp, our network of professionals offering probono advice and support to VCSE organisations now has more than 50 members, celebrated its 20th Anniversary and diversified its output through successful podcasts, webinars, 1:1 advice surgeries, and open 'Meet the Expert' events online. Developing from the project, **Partnerships for Purpose** began as a new initiative enabling sectors to tackle important issues by working together for maximum impact. With more than 60 attendees at the first speed networking event, quarterly events are now a regular feature on the CAS calendar.

As Covid 19 restrictions eased throughout the year, support for **Village Halls and Community Buildings** returned to pre-pandemic levels. Having been an area of particular concern during the previous year with devastating impact of closures in communities, it is encouraging to see community buildings return to their best due, at least, in part to the support and training CAS provides through association with National ACRE. We continue to deliver training for trustees and management committees, 1:1 surgeries and advice and are a listening ear for any concerns. Coupled with **Governance support** for all VCSE organisations, our offer continues to ensure the safe and sustainable running of buildings and activities in Suffolk.

On 1st March 2022, we launched the new and improved yourhall.co.uk. A one stop shop for community buildings across the county, the site was given a complete refresh with a new look and additional features enabling users to advertise their space, connect with each other and find key information quickly and easily. Since launch, 187 buildings have signed up to the platform, an increase of 50% on the number using the previous site.

In a rapidly changing environment, this year we have introduced various new initiatives to help organisations with their **financial resilience & sustainability**. Delivering more than 100 Funding & Development 1-1's offering a bespoke service tailored to their specific needs or critical reviews of funding applications; reviews of potential income generating activities; and help to understand their financial position; we have supported organisations every step of the way. Our 'Funder in Focus sessions' have also proved useful with fund representatives meeting potential applicants to explain and discuss their programme in more depth. In addition, we delivered a series of 12 sector specific events highlighting developing trends in the sector to ensure that no services would be compromised as organisations worked their way out of lockdown conditions.

During this year, the **Funding4Suffolk** Portal also hit another milestone raising more than £2m in Suffolk with an additional 2,200 new users in the period.

In **Safeguarding**, CAS co-led a national safeguarding campaign – #AreTheySafe, alongside NAVCA, ACRE and Basingstoke Voluntary Action. CAS delivered safeguarding awareness training via 9 virtual events across England as part of this work. Our full safeguarding training offer experienced an almost 100% increase on delivery during the year.

A particular key achievement this year specifically related to Covid 19 recovery, the **Community Restart** project provided vital advice, support and funding to community groups and VCSE organisations particularly affected by the pandemic to ensure they were able to restart activity as lockdowns eased. The project proved a lifeline for many small, community based groups who deliver essential activity for local residents but have a minimal budget to do so and were faced with increased costs and concerns for adhering to safety measures in government guidance. With more than 3000 interactions with groups, free PPE available for the duration of the project, c. £860k awarded in grants through district and borough councils, and 573 workshops, forums and training courses delivered – the need had never been greater and resulted in hundreds of activities being able to safely restart enabling social interaction for previously isolated individuals across Suffolk.



CASE STUDY:

PACT (Parents and Carers Together) is a CIC supporting families who have children with mental health needs. They have seen rapid growth in the families that they support with numbers increasing by over 80% and many families experiencing problems with young people suffering from mental health problems which compromises those caring for them often in crisis needing support to access services themselves. Having attended a 'Writing a Successful Funding Application' Training session with Community Action Suffolk they spent time considering their business plan and their offer and felt confident to apply for funding to support their work. They received a Restart Award for support with additional admin hours to enable the trauma informed staff to do more 1-1 support and have continued to go from strength to strength. They have since been accepted by the Clinical Commissioning Group, have unlocked further funding which has meant that their offer is sustainable for a further 2 years from the National Lottery, and have been funded to deliver a 2 year social impact measurement exercise with a university. (DBS checks are carried out on all staff by CAS and the CAS insurance services are also provided through the CAS Insurance trading arm). PACT continue to receive the CAS Network Newsletter and the Funding Bulletin and say "Knowing that there's one place you can go to access lots of different support saves us so much time to deliver our all-important work in Suffolk"

VCSE Organisation Support

Village Halls and Governance Advice Service

376 Referrals received for both governance and community buildings

71 GOVERNANCE SURGERIES DELIVERED

4 'Introduction to Trustee Roles and Responsibilities' course delivered

50 NEW START-UPS WERE SUPPORTED

Training and Events

76 Organisations received bespoke safeguarding policy support

41 Safeguarding training courses/ conferences delivered

44 Networking events delivered

281 Training courses and events delivered

5 CONFERENCES DELIVERED

1,700+ Organisations attended training and events

2,735 Individuals attended training and events (often more than one session)

Community Restart

580 Funding Awards Made

£859,964 Allocated through District and Borough Councils

573 Workshops, training and forums

34 Individual 121 support sessions (funding and governance)

1,872 ENQUIRY RESPONSES

3,269 Interactions and Applications

Pro Help

250+ Listens of podcast

47 APPLICATIONS FROM VCSE ORGANISATIONS

45 MATCHES

763 Total Billable Hours

£68,899 Billable Equivalent

CAS Strategic Priority 2

Community and Voluntary Action

CAS's **Volunteering Services Team** continue to support organisations to create and manage their volunteering programmes as well as promote volunteering and help volunteers find volunteer placements through the website Volunteer Suffolk.

With volunteer numbers negatively impacted this year as people returned to work and with early indications of further reductions due to the cost of living crisis, the team have focused on diversifying opportunities, promotion of roles and supporting organisations with recruitment and retention more than ever before.

One exciting example of this is our new **East Suffolk Volunteering Pathways** project which develops routes from unemployment to learning or work through volunteering. With dedicated support for individuals, whatever they may need help with, be it finding the right placement or working out how to travel there, accessing equipment or sometimes just having the support to go somewhere new, the launch of this project has been a great success.

Our 49 **Good Neighbour Schemes** who are part of the Suffolk network have also remained extremely busy and we've been pleased to support several Covid-19 Community Response groups to become Good Neighbour Schemes, a heartening legacy of the Community Response.

Whilst we have seen a reduction in the number of volunteers and hours committed compared to previous years, the Volunteering Team have worked hard on campaigns and Volunteer Suffolk promotions to reach the public and support recruitment of new volunteers. This year **Suffolk Action Week** returned to face-to-face volunteer & community fairs across the county, from Kirkley to Sudbury and Bury St Edmunds to Woodbridge with numerous activities in all areas.

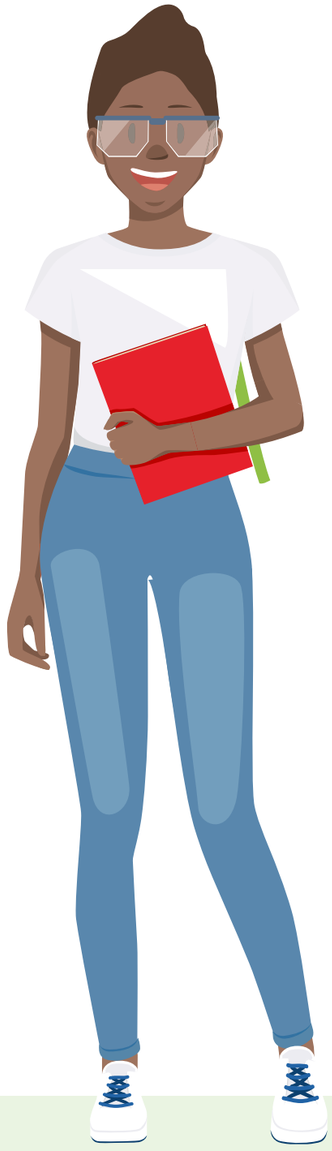
Our dedicated **Employer Supported Volunteering** officer has also been busy brokering opportunities between businesses and charities, as well as offering policy support and organising our own CAS ESV day.



We've seen steady growth in ESV throughout the year and have big ambitions to develop this area next year to help combat falling volunteer numbers.

Findings from this year's **Suffolk Volunteering Survey** suggest that volunteers have been looking for more flexible and diverse roles, including home-based, family friendly and opportunities for young people and has informed the refresh of the **Suffolk Volunteer Strategy** . We've been supporting many organisations to be clear about their impact, create meaningful roles and include social benefits to attract more volunteers while developing a wider framework for volunteering as part of the strategy.

In the community action team, our **Rural & Community Housing officer** has been busy undertaking Housing Needs Surveys to help rural parishes identify any housing needs for local people which has enabled delivery of new housing developments on Rural Exception Sites providing affordable new homes for local people.



The **PHT Local Conversations** projects in Kirkley and Haverhill have been working alongside communities on the issues that matter to them most. In Haverhill there have been Jubilee events, knit and natters, LGBTQ+ groups, disability action, women's aid, and wellbeing events as well as allotment plotters growing and sharing produce. In Kirkley we've seen the return of the First Light Festival, being supported by trained local volunteers as well as recommendations from the Enabling Kirkley group to make the event accessible for all. Young people are regularly meeting as part of Kirkley Youth Voice and others are enjoying time at the BMX Pump Track or meeting up with detached youth workers in Haverhill.

The **Lowestoft Food Project** has supported the community to develop much needed food pantries, providing more access to food for people in times of need, reducing food waste and creating strong community relationships, and our **Men's Sheds** development officers support communities interested in developing their own shed to promote wellbeing, social connections, and practical local activity.

Our project for young people, **Youth Focus**, has brought a whole range of fully subsidised youth work training to Suffolk, from mental health first aid to detached youth work, coaching skills to principles of youth work. Over 500 people have joined the network, we've facilitated 3 conversations events attracting over 120 people and have supported new groups with the knowledge and resources needed to get off the ground.

CASE STUDY:

A call was received by the **Tattingstone Good Neighbour Scheme (TGNS**) helpline from a gentleman who lived alone in an isolated cottage. He was no longer able to drive due to his health and needed to attend a doctor's appointment the following week. He explained that he would usually get a lift from friends, but none were able to help him on this occasion and wondered if the GNS could help.

Through the TGNS, the gentleman was offered a lift to and from his appointment, in a village 3 miles away and someone was able to wait with him, to offer support and a friendly face.

Even though Tattingstone is only 4 miles outside Ipswich there is no bus service between the villages or close to the gentleman's home. The Tattingstone Good Neighbour Scheme provides crucial support for residents, promoting social connections, positive wellbeing and a sense of community.

Community and Voluntary Action

Volunteering

294 organisations registered on Volunteer Suffolk

40,639 HITS ON THE VOLUNTEER SUFFOLK WEBSITE

416 Organisations supported to develop their volunteering policies and practice

716 New volunteer opportunities registered on Volunteer Suffolk

554 volunteers registering an interest in a volunteering opportunity

895 interests registered for volunteering opportunities on Volunteer Suffolk

9 Volunteering Campaigns

62 LEARNERS INTRODUCTION TO VOLUNTEERING TRAINING

Buddy Up

72 BUDDY UP VOLUNTEERS

65 Community Groups supported with volunteer management training, advice, or resources

123 Total number attending Buddies volunteer training sessions

25 Buddy Up Volunteers from Multi cultural backgrounds

50 Good Neighbour Schemes active and operating in Suffolk

20 Young people participating in Kirkley Youth Voice

6 Mini plots on the community allotment have been developed

Rural Housing

5 Housing Needs Surveys completed

14 Affordable new homes built for local people

3 New housing developments on Rural Exception Sites

500 People have joined the youth focus network

120 People attended the Youth Work Conversations Events

14 Men's Sheds operating around in Suffolk

Community Enablers

150 Households became members of the Kirkley Pantry

12 VOLUNTEERS RECRUITED TO SUPPORT KIRKLEY PANTRY

2 ...etric tonnes of quality, fresh food saved from landfill; delivered to the Kirkley Pantry

110+ Individuals participating in workshops and events

CAS Strategic Priority 3

Strategic Relationships and Partnerships

The CAS VCSE network has continued to grow as our work last year enabled us to reach more organisations who now receive the various CAS communications and newsletters keeping them up to date and informed about a whole range of topics and matters. CAS remains at the forefront of sharing key local, regional and national information through our website and social media channels. Telling the stories of our sector remains a key priority for the team and enables quick engagement on topics and challenges that matter most. Our press and media attention has grown significantly over the last year with published articles and staff appearances growing by 50% on the previous year, and a weekly volunteering promotion slot on Radio Suffolk's breakfast show.

The VCSE Sector Leader's group has met throughout the year to discuss and plan action to address issues affecting the sector – the continued impact of Covid 19, the War in Ukraine, the Cost of Living Crisis and other issues affecting our sector such as volunteer retention and recruitment, staff recruitment and skills development. This has included engagement and presentations from colleagues in health, local authorities, local economic partners and group members themselves. Monthly meetings enabling leaders to discuss common challenges and find solutions together through greater collaboration and engagement within the sector and across others.

Nationally, we have lobbied government alongside our national infrastructure partners – NCVO, NAVCA and ACRE (Action for Communities in Rural England), to ensure the Suffolk VCSE voice is heard, contribute to and influence key policy decisions and take part in national sector campaigns.

Minding the Gap our Building Better Opportunities project has continued to deliver positive results for 16-24 year olds who are furthest from the labour market across Suffolk. With our partners, we have successfully met our targets for overall participant numbers and are focused on supporting many more through to project closure in 2023.

We also continue to engage with New Anglia Local Enterprise Partnership (LEP) focused on a number of areas including the Growth Programme Board, meetings with individual LEP staff re VCSE engagement, delivery of the finalised Norfolk and Suffolk Economic Strategy, and social enterprise support. We are continuing to work with the LEP on greater engagement with the VCSE sector.

Our engagement with health colleagues has been a key part of our work throughout this year. We have had enhanced levels of engagement with both ICS's; Norfolk and Waveney and Suffolk and North East Essex particularly with the development of the VCSE assemblies. CAS has provided input to the development of the VCSE Workforce Strategy, VCSE Resilience Charter and VCSE engagement at place level with the Alliances and place networks.

During this year, CAS has become a member of the Suffolk Climate Emergency Collaboration Group. The group met twice in 2021-22 and set about establishing its priorities based on the Climate Emergency plan. Climate Change has already secured its place as a development priority for CAS in our new Strategic Plan for 2022-23 to ensure we dedicate time and resource to supporting the sector with this vital area of work.

In further developing our relationships with district and borough councils throughout the year, CAS has played an active role in the East Suffolk Community Partnerships. We were funded to develop and deliver a rural proofing approach and practical tool to the eight Community Partnerships. We supported East Suffolk Council with VCSE engagement in the 8 Partnerships to encourage participation which has recently led to engagement in both the Inequalities and Mental Wellbeing Task and Finish Groups.

TRUSTEES' REPORT FOR THE YEAR
ENDED 31 MARCH 2022



Equality, diversity and inclusion work with multi-cultural communities continued throughout 2021-22 with the delivery of 4 events – 2 themed workshops and 2 networking events, plus participation in the delivery of a webinar for Suffolk CC on equalities. The first 3 events were delivered online and 1 event was delivered jointly with Suffolk Community Foundation at the Hive in Ipswich. As with climate change, addressing inequalities is of vital importance and is therefore our second development priority in the 2022/23 CAS Strategic Plan.

CASE STUDY: CAS Safeguarding and Training support

National Rural Safeguarding Conference: Hidden in Plain Sight 10 March 2022

Community Action Suffolk was funded through NAVCA to deliver a rural safeguarding conference focusing on safeguarding issues in rural areas including: isolation, domestic abuse, elder abuse safeguarding adults with dementia, mental health and safeguarding, balancing safety with need for community. The vent was opened to organisations across England to attend.

Partners involved in delivering the conference included:

- The Suffolk Safeguarding Partnership
- Department of Health
- Suffolk Police and Crime Commissioner
- National Rural Crime Network
- NWG
- Rural Coffee Caravan
- NCVO
- Lighthouse Women's Aid
- Home Office

The event

- 231 people registered
- 211 attended
- 145 organisations attended
- 96% of respondents said they felt better equipped to do their role as a result of the event
- 100% of respondents rated the event as 'Excellent' or 'Very good'

Quotes from delegates include:

- *'This has to be one of the best on line conferences I have attended – all presenters brought something to the table'*
- *'Very dynamic and engaging conference, a landmark in raising awareness and skills'*
- *'A wake up call to look after our community neighbourhood' .*
- *'The best use of a Thursday morning I have had for a very long time ! Invaluable'*
- *'It means we can incorporate Rural safeguarding into our plans for the coming months and bring it to the fore'.*

Partnerships and External Relationships

VCSE Sector Engagement

12 VCSE Leaders meetings (monthly)

3 VCSE Leaders Focussed groups – Climate Change, Data and Commissioning

6 VCSE Health & Wellbeing Networks

4 Multi Cultural engagement sessions

VCSE Network

2608 Individuals | **1728** Organisations

Minding the Gap

286 New young people to the programme

39 Young people into education or training

59 Young people into employment

146 EI young people engaged

17 Young people actively seeking employment who were previously EI

CAS Communications

210,257 PAGE VIEWS on CAS website

50,784 CAS Network News delivered

4,855 Volunteer Network News delivered

10,347 PAGE VIEWS ON THE COVID 19 PAGES

Social Media

3,644 Twitter Followers

269,200 Twitter Reach

2,200 Facebook Followers

3,339 Facebook Reactions

132,975 Facebook Reach

339 LinkedIn Followers

427 LinkedIn Engagements

465 Instagram Followers

24,542 Instagram Impressions

Structure, Governance and Management

Constitution

Community Action Suffolk (CAS) was formed in 2012 as a company limited by guarantee and registered as a charity. CAS was set up under a Memorandum of Association which established the objects and powers. The trustee board consists of 10 trustees who are also directors of the charity for the purposes of company law. None of the trustees have any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Appointment and election of Trustees

There must be a minimum of three and no more than fifteen Trustees. Trustees can stand for two consecutive terms of three years after which they must take a break, unless it is deemed to be in the best interests of the charity for them to stand for one further term.

Trustees are recruited using a process of open recruitment as trustees come to end of their term of office or as vacancies or skills gaps arise on the board.

When trustees are appointed to the board, they receive background and current information about the charity. They also receive Charity Commission documentation to inform them of their responsibilities and obligations under charity law. Each year all trustees review and update any declarations of interest and this is a standing item on all trustee meeting agendas.



Trustee Remuneration

Trustees receive no remuneration. However, they can claim for limited expenses. Amounts claimed during the year can be seen in Note 7 to the accounts. Trustee and Trust Fund Indemnity insurance is paid by the organisation.

Organisational structure and decision making

In accordance with the Articles, the Trustees are responsible for the management of the Charity's business, for which purpose they may exercise all the powers of the Charity. The main trustee board meets a minimum of four times a year and there are three committees also meeting four times a year reporting into the main board. These are:

- **Finance and Audit Committee**
- **Programmes and Services Committee**
- **Staff Wellbeing Committee**

The Trustees are responsible for agreeing the overall strategy of CAS. The day-to-day operational responsibilities of CAS are devolved by the trustees to the Chief Executive, the Executive Team, and their managers, who remain responsible to the Trustee Board for all aspects of performance.

Executive staff pay is set by the trustees using sector guidelines and market indicators. All staff received a 2% pay increase in this year.

Related parties

CAS currently has three 100% owned trading subsidiaries with the specific purpose to generate income for the organisation. These are Business Services at CAS Ltd, DBS Services at CAS Ltd and IT Services at CAS Ltd.

Business Services at CAS Ltd has been audited in 2021-22. The financial results of the trading subsidiaries are set out in note 4 to the financial statements.

Risk Management

A strategic risk register is maintained and updated monthly by the Executive Team and is reviewed quarterly by the trustees. Major risks have been reviewed and procedures established to manage and monitor them.
At March 2022, the top risk was:

Risk at 31st March 2022	Actions to address
Lack of long term funding commitment from the Local Authority	• **Regular engagement with key stakeholders** • **Regular monitoring and review of KPI's and outcomes** • **Demonstration of impact of CAS core work** • **Discussions progressing on a three-year partnership agreement for 2022 - 2025**

Investment policy

CAS maintains sufficient funds on current account to meet short term demands. Surplus funds are placed on deposit to provide the charity with the security of capital and an appropriate degree of liquidity, no funds are "invested" and subsequently no professional investment advisors are engaged by the charity.

Reserves policy

The Trustees have ensured that the Reserves Policy is fit for purpose and meets the requirements of the Statement of Recommended Practice for charity accounting (FRS 102) and in addition have considered the Charity Commission's guidance on the matter. The reserves policy focusses on the level of free reserves. Free reserves are defined as unrestricted funds less:

- **Amounts not readily realisable (fixed assets) – £530k**
- **Amounts to cover future building maintenance and to cover leases – £104k**
- **Amounts committed to invest in developing alternative sustainable income streams – £181k**
- **Amounts to cover recovery from Covid 19 and uncertainty around cost-of-living – £195k**
- **Amounts to cover an orderly wind-down of the Charity should this be required – £270k**

A target free reserves level is set by the Trustees periodically and regularly reviewed and monitored. This is based on a risk identification approach which identifies key short-, medium- and longer-term risks to which the Charity is and will be exposed in the normal course of its business, including but not limited to safeguarding against volatile income streams and recognising the need for significant investment in the future income generation for the Charity. Restricted reserves are spent as soon as practicable in line with commissioner and donor wishes. Unrestricted reserves will aim to be maintained to stabilise and invest in the strength of the charity. The unrestricted fund balance is £1,439k (2020/21, £1,348k) and free reserves are £159k (after designating funds to cover the amounts listed above) against a target of £155k which equates to 3 months running costs of the charity. A breakdown of reserves between fixed and net current assets can be seen in note 20 to the accounts.

Financial review

As for many charities ongoing financial sustainability is a challenge. Regular monitoring, effective financial management and staff cost savings during the year meant that we performed better than budget and finished the year with a small unrestricted surplus.

The Statement of Financial Activities (SOFA) on page 26 shows an overall surplus for the year of £156k compared to the surplus of £258k in 2020-21. The current year surplus is lower than the prior year mainly due to the utilisation of restricted funds during the year resulting in a restricted funds reduction of £95k. This represents our commitment to spend these funds as soon as practicable and in line with funder requirements. There is a net surplus of £90k on unrestricted funds. Total income has increased by £572k to £2,702k from £2,130k in 2020-21. Resources expended were £2,546k from £1,872k which is an increase of £674k.

Total Reserves at 31 March 2022 are £2,452k, of which £1,439k is unrestricted and £1,013k represents restricted funds.CAS has set a 3-year budget for 2022 - 2025 along with a refreshed sustainable business plan for the same period. The organisation's cash balances at 31 March 2022 stood at £2,107k and are forecast to remain positive.

Fundraising

Community Action Suffolk does not raise funds from the general public. It does not work with any professional fundraisers and no fundraising is carried out on its behalf.



Looking ahead 2022–2023

As we move into a new financial year with a continuing situation of Covid Recovery as the pandemic is far from over, CAS will continue our work in keeping communities safe and well and communicating vital information. CAS will support areas of community recovery where there is need, particularly focussing on Youth Work Development as part of Suffolk Youth Focus, Men's Shed and Parent and Early years groups where funding has already been secured.

There are increasing pressures on the sector around cost-of-living impacts with higher running costs for organisations but also challenges with increasing demands of their services and activities too. Most of the emergency Covid Funding for the sector has ended together with national concern about the reduction in the numbers of volunteers and formal volunteer hours post pandemic, CAS is anticipating further calls on CAS support services.

CAS has secured 3 year partnership agreement with Suffolk County Council for 2022-2025 and income generation through its charity services in beginning to recover well, particularly office lets and meeting room hire now increasing with hybrid meeting technology installed. CAS training is now delivered mostly online which enables it to be more accessible.

Subsidiaries trading is both recovering and growing; DBS is showing early signs of outperforming pre covid levels of trading, IT Services has had a flourishing period during COVID with additional demand for their services and Business Services is performing well – all subsidiaries gift aid their profits to the charity.

CAS now has a new 3 year strategy, and the team will continue to explore new services and funding that complements the core work along with the additional two development areas, these being addressing inequalities and tackling climate change.

Thank you to our funders

Project	Funder
Core Grant	**Suffolk County Council**
Core Grant	**Babergh and Mid Suffolk District Councils**
Core Grant	**Ipswich Borough Council**

Thank you to our funders

Project	Funder
Covid Support Buddies Community Restart	**COMF Suffolk County Council**
Volunteer Passport, Rural Proofing, Community Partnerships Development, Youth Development, Buddy Up	**East Suffolk Partnership**
Suffolk Good Neighbour Network, Lowestoft Community Capacity, Suffolk Pro Help	**The National Lottery Community Fund**
Suffolk Youth Focus, Foodbank supplies and support, Men's Shed Project	**Suffolk Country Council**
Rural projects and services	**Department for Environment Food and Rural Affairs, Action with Communities in Rural England**
Local Conversations Kirkley, South Haverhill	**Peoples Health Trust**
This Community Can	**Sport England**
New Anglia Social Investment Partnership	**Orbit, Barrow Cadbury SCC, NCC**
Minding the Gap	**The National Lottery Community Fund & European Social Fund**
VCSE Emergencies Partnership	**MHCLG Via NAVCA**

TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

The trustees (who are also directors of Community Action Suffolk 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).

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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the Charities SORP (FRS 102).
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Make judgements and accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- So far as that trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware.
- That trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

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

In preparing this report, the trustees have taken advantage of the small companies exemptions in Companies Act 2006 s415a.

This report was approved by the trustees on 17 November 2022 and signed on their behalf by

Kevin Ward
Chair of Trustee Board

Ben Matthews
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF COMMUNITY ACTION SUFFOLK

Opinion

We have audited the financial statements of Community Action Suffolk (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Unconsolidated Charity 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 applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2022, and of the group's 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.
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

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's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We have applied the exemption contained in paragraph 6.11 of the FRS's ethical standard – Provisions Available for Audit of Small Entities which means that we are not required to adhere to the prohibitions in the ethical standard relating to certain non-audit services.

Conclusions

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' 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 group and parent charitable company 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 in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate and sufficient 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 directors' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 22, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF COMMUNITY ACTION SUFFOLK

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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 based on these financial statements.

Those standards require us to comply with the Ethical Standards issued by the Financial Reporting Council (FRC), including "Ethical Standard – Provisions Available for Small Entities" in the circumstances set out in note 8 to the financial statements. We have taken advantage of the exemptions in section 6 in providing non-audit services as set out in note 8. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: health and safety, employment law and compliance with company and charity law and regulations.

The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquire with management about actual and potential litigations and claims against the group or parent charitable company;
- Enquire with management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Reviewing board minutes;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsi¬bilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its 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 the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Larking Gowen

Giles Kerkham FCA DChA (Senior Statutory Auditor)
For and on behalf of
Larking Gowen LLP
Chartered Accountants
Statutory Auditors
Ipswich

Date: 30/11/2022

Larking Gowen LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING AN INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income					
Donations	5	944	250	**1,194**	3,442
Other trading activities	4	371,624	-	**371,624**	335,639
Investments		2,379	-	**2,379**	2,097
Charitable activities:					
Grants receivable	5	413,490	1,683,325	**2,096,815**	1,649,561
Trading income	5	226,281	-	**226,281**	133,612
Other income	5	3,573	81	**3,654**	5,381
Total		**1,018,291**	**1,683,656**	**2,701,947**	**2,129,732**
Expenditure					
Raising Funds					
Fundraising and trading costs	6	309,478	-	**309,478**	286,857
Charitable activities	6	618,492	1,618,172	**2,236,664**	1,585,264
Total		**927,970**	**1,618,172**	**2,546,142**	**1,872,121**
Net income/(expenditure)		90,321	65,484	**155,805**	**257,611**
Transfers	19	-	-	**-**	-
Total movement in funds		90,321	65,484	**155,805**	**257,611**
Reconciliation of funds					
Total funds brought forward as at 1 April 2021		**1,348,686**	**947,675**	**2,296,361**	**2,038,750**
Total funds carried forward as at 31 March 2022	**19**	**1,439,007**	**1,013,159**	**2,452,166**	**2,296,361**

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

The net income and expenditure of the parent charity is disclosed in Note 3.

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	10		985,859		997,379
Intangible assets	11		-		1,800
Investments	13		3,000		3,000
Total fixed assets			**988,859**		**1,002,179**
Current assets					
Debtors	14	68,514		324,235	
Cash at bank and in hand		2,107,091		1,518,482	
		2,175,605		**1,842,717**	
Liabilities					
Creditors: amounts due within one year	15	(712,299)		(538,779)	
Net current assets			1,463,307		1,303,938
Creditors: amounts due after more than one year	16		-		(9,756)
Total net assets			**2,452,166**		**2,296,361**
Restricted funds	19		1,013,159		947,675
Unrestricted funds			1,439,007		1,348,686
Total funds			**2,452,166**		**2,296,361**

The financial statements have been prepared in accordance with provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements on pages 26 to 47 were approved by the Board of Trustees on 17 November 2022 and signed on its behalf by:-

Kevin Ward
Chair of Trustee Board

Ben Matthews
Trustee

Company Number: 08316345

UNCONSOLIDATED CHARITY BALANCE SHEET

AS AT 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	10	985,859		997,379	
Investments	12/13	3,006		3,006	
Total fixed assets			988,865		1,000,385
Current assets					
Debtors	14	84,321		300,890	
Cash at bank and in hand		1,819,312		1,293,851	
		1,903,633		1,594,741	
Liabilities					
Creditors: amounts due within one year	15	(539,380)		(393,108)	
Net current assets			1,364,253		1,201,633
Total net assets			**2,353,118**		**2,202,018**
Restricted funds	19		1,013,159		947,675
Unrestricted funds			1,339,959		1,254,343
Total funds			**2,353,118**		**2,202,018**

The charity surplus for the year is £151,100 as disclosed in Note 3.

The financial statements have been prepared in accordance with provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements on pages 26 to 47 were approved by the Board of Trustees on 17 November 2022 and signed on its behalf by:-

Kevin Ward
Chair of Trustee Board

Ben Matthews
Trustee

Company Number: 08316345

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Note	2021/2022	2020/2021
		£	£
Cash flows from operating activities			
Net cash provided by / (used in) operating activities		608,587	426,703
Cash flows from investing activities			
Investment income		2,379	2,097
Purchase of property, plant and equipment		(12,600)	-
Purchase of Software Application		-	-
Investment in Cirican LLP		-	-
Net cash provided by investing activities		(10,221)	2,097
Cash flows from financing activities			
New bank loans		(9,756)	9,756
Net cash used in financing activities		(9,756)	9,756
Change in cash and cash equivalents in the reporting period		**588,610**	**438,556**
Cash and cash equivalents at the beginning of the year	21	1,518,482	1,079,926
Cash and cash equivalents at the end of the year	21	**2,107,092**	**1,518,482**
Reconciliation of net income / (expenditure) to net cash flow from operating activities			
Net income / (expenditure) for the reporting period		155,805	257,611
Adjustments for:			
Depreciation charges		25,920	25,500
Investment income		(2,379)	(2,097)
(Increase)/Decrease in debtors		255,721	(146,447)
Increase/ (Decrease) in creditors		173,520	292,136
Net cash used in operating activities		**608,587**	**426,703**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Community Action Suffolk is a private company limited by guarantee incorporated in England and Wales, registration number 08316345. The registered office is Brightspace, 160 Hadleigh Road, Ipswich, Suffolk, IP2 0HH.

1. Accounting policies

The significant accounting policies used in the preparation of these financial statements are:

(a) Basis of accounting and consolidation

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Action Suffolk 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 financial statements are presented in sterling (£) and all values are rounded to the nearest £, except where indicated.

(b) Group financial statements

Results of subsidiaries have been included in the Statement of Financial Activities on a line-by-line basis as they relate to trading activities, see note 4 for individual profit and loss accounts. The results of the parent company are included in the consolidated Statement of Financial Activities and are set out in note 3. The balance sheets of subsidiaries have been consolidated on a line by line basis.

As permitted by Companies Act 2006, Section 408 the Statement of Financial Activities of the parent company is not presented with these accounts.

(c) Going Concern

The trustees have considered the company and group's position at the time of signing the financial statements. The trustees are confident that the company and group have been able to prepare budgets and forecasts for the short and medium term. The trustees have also considered the company and group's financial strength, the contracts and funding agreements in place, its portfolio of activities and the improved relationships with funders.

Based on this, the trustees have concluded that they have a reasonable expectation, that the company and group will have adequate resources to continue in operational existence for the foreseeable future, being at least twelve months from the date of signing these financial statements. They continue to adopt the going concern basis of accounting in preparing these financial statements.

(d) Company status

The charity is a company limited by guarantee. The members of the company are the trustees named in the Trustees' Report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

(e) Income

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

Grants and donations are recognised when the group has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

(f) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Costs of raising funds are those incurred in attracting grant and other funding and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with community services and include both the direct and indirect costs relating to these activities.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs are part of support costs and include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

(g) VAT

For VAT purposes the charity is partially exempt. The charity's irrecoverable VAT is treated as an expense and is included under the appropriate cost headings, under fundraising and trading costs and charitable activities.

(h) Fixed Assets and Depreciation

Tangible fixed assets are recognised at cost and depreciated on a straight line basis over their estimated useful lives as follows:

Freehold buildings	50 Years
Office equipment	5 Years
Computer equipment	3 Years
Fixtures and fittings	15 Years

Freehold Land is not depreciated.

Items of equipment are capitalised where the purchase price including VAT, exceeds £2,000.

Intangible fixed assets are recognised at cost and depreciated on a straight line basis over their estimated useful lives as follows:

Software Application	3 Years

(i) Funds

Funds fall into two categories; restricted, where their use is governed by the wishes of the entity providing the funds or the contractual terms under which the funds are earned and, unrestricted, where there are no pre-conditions to the use of the funds other than the charitable objectives of the organisation.

Funds are transferred from restricted to unrestricted funds as they become free from the relevant restrictions.

It is the aim of the charity to maintain the balance of unrestricted reserves at a level that would give it the ability to continue functioning in times of major funding change and to invest in projects for which only partial third party funding is available.

(j) Investments

Investments consist of a holding in Cirican LLP and holdings in subsidiary companies and are included at cost, less provision for impairment.

(k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of 100 days or less from the date of acquisition or opening of the deposit or similar account.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Other receivables are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

(m) Creditors

Creditors and provisions are recognised where the group 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. Short term creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Other financial liabilities are measured at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

(n) Financial instruments

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

(o) Pension scheme

The company set up a workplace pension scheme with Royal London in July 2017 and the company has complied with the auto-enrolment pension regulations. Pension payments are charged to the Statement of Financial Activities when paid.

(p) Taxation

No charge to taxation arises in the accounts of the commercial trading subsidiaries, reflecting the expectation that the taxable profits of the companies will be paid by gift aid to the charity within 9 months of the year end, thus fully relieving the companies Corporation Tax.

2. Judgements in applying accounting policies and key sources of estimation uncertainty

The trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These estimates and judgements are continually evaluated and are based on historical experience and other factors considered relevant. Actual results may differ from these estimates.

The judgements, estimates and assumptions which have significant risk of causing a material adjustment to the carrying amount of assets and liabilities are set out below:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 10 for the carrying amount of the property plant and equipment, and note 1(h) for the useful economic lives for each class of assets.

3. Financial Activities of the Charity

The financial activities shown in the consolidated statement includes those of the charity's wholly owned subsidiaries as listed in note 4. A summary of the financial activities undertaken by the parent charity is set out below:

	2021/22	2020/21
	£	£
Income		
Incoming resources from:		
Raising funds	122,394	64,232
Charitable Activities	2,323,097	1,783,174
Other	3,654	5,381
Total income	**2,449,145**	**1,852,787**
Expenditure		
Raising funds	29,497	26,119
Charitable Activities	2,268,548	1,625,577
Total expenditure	**2,298,045**	**1,651,696**
Net movement in funds	**151,100**	**201,091**
Total funds		
At the beginning of the year	2,202,018	2,000,927
Movement in funds for the year	151,100	201,091
Total Funds at the end of the year	**2,353,118**	**2,202,018**
Represented by		
Restricted funds	1,013,159	947,675
Unrestricted funds	1,339,959	1,254,343
	2,353,118	**2,202,018**

4. Subsidiary Companies – 21/22

The charity owns 100% of the share capital of its trading subsidiaries, which are all registered in England. The companies gift aid their taxable profits to Community Action Suffolk. A summary of the companies trading results and capital and reserves is shown below. These results are consolidated into the group accounts.

	Business Services at CAS Limited	IT Services at CAS Limited	DBS at CAS Limited
Company registration number	03332778	04281770	02919237
2021/22	**£**	**£**	**£**
Turnover	175,183	68,224	128,217
Cost of sales	-	(23,900)	(97,531)
Gross Profit	175,183	44,324	30,686
Administrative expenses	(110,085)	(24,663)	(21,413)
Operating Profit	65,098	19,661	9,273
Interest receivable and similar income	12	-	6
Profit after tax	**65,110**	**19,661**	**9,279**
Retained Earnings			
At the beginning of the year	71,397	19,244	3,702
Profit for the year	65,110	19,661	9,279
Distribution - donation to parent company	(66,397)	(19,244)	(3,702)
Retained earnings at the end of the year	**70,110**	**19,661**	**9,279**

Administrative expenses above include management charges of £10,525 for Business Services, £4,071 for IT Services and £2,512 for DBS Services to CAS the Charity.

The net incoming resources reflected in the Statement of Financial Activities are as follows:

2021/22	**£**	**£**	**£**
Operating profit	65,098	19,661	9,273

The aggregate of the assets, liabilities and funds was:

Assets	256,102	21,067	40,002
Liabilities	(185,990)	(1,404)	(30,721)
	70,112	**19,663**	**9,281**

4. Subsidiary Companies – 20/21

	Business Services at CAS Limited	IT Services at CAS Limited	DBS at CAS Limited
Company registration number	**03332778**	**04281770**	**02919237**
2020/21	**£**	**£**	**£**
Turnover	170,316	80,376	84,947
Cost of sales	-	(34,388)	(62,963)
Gross Profit	170,316	45,988	21,984
Administrative expenses	(103,927)	(26,744)	(18,526)
Operating Profit	66,389	19,244	3,458
Interest receivable and similar income	8	-	244
Profit after tax	**66,397**	**19,244**	**3,702**
Retained Earnings			
At the beginning of the year	28,985	2,883	5,959
Profit for the year	66,397	19,244	3,702
Distribution - donation to parent company	(23,985)	(2,883)	(5,959)
Retained earnings at the end of the year	**71,397**	**19,244**	**3,702**

The net incoming resources reflected in the Statement of Financial Activities are as follows:

2020/21	**£**	**£**	**£**
Operating profit	66,389	19,244	3,458

The aggregate of the assets, liabilities and funds was:

Assets	222,551	29,456	20,655
Liabilities	(151,152)	(10,210)	(16,951)
	71,399	**19,246**	**3,704**

5. Group Income

	Unrestricted Funds	Restricted Funds	Total Funds 2021/22	Unrestricted Funds	Restricted Funds	Total Funds 2020/21
	£	£	£	£	£	£
Donations	944	250	**1,194**	3,192	250	**3,442**
Grants Receivable by strategic priority:						
Priority 1 – Build capacity and sustainability in the VCSE sector	140,830	810,760	**951,590**	190,652	215,604	**406,256**
Priority 2 – Community and Voluntary Action	145,830	368,129	**513,959**	190,652	496,905	**687,557**
Priority 3 – Strategic relationships and partnerships	126,830	504,436	**631,266**	151,998	403,750	**555,748**
	413,490	1,683,325	**2,096,815**	533,302	1,116,259	**1,649,561**
Trading income by strategic priority:						
Priority 1 – Build capacity and sustainability in the VCSE sector	93,757	-	**93,757**	68,248	-	**68,248**
Priority 2 – Community and Voluntary Action	85,325	-	**85,325**	40,320	75	**40,395**
Priority 3 – Strategic relationships and partnerships	47,200	-	**47,200**	24,969	-	**24,969**
	226,281	-	**226,281**	133,537	75	**133,611**
Other income	3,573	81	**3,654**	5,336	45	**5,381**

Income from investments was unrestricted in both periods.

6. Total Group Expenditure – 21/22

2021/2022	Staff Costs	Other Costs	Depreciation	Support Costs	Total 2021/22
	£	£	£	£	£
Costs of raising funds:	103,010	143,285	1,800	61,383	309,478
Charitable activities:					
Priority 1 – Build capacity and sustainability in the VCSE sector	323,233	443,946	-	172,665	939,844
Priority 2 – Community and Voluntary Action	354,555	129,844	-	98,986	583,385
Priority 3 – Strategic relationships and partnerships	158,764	442,607	-	112,065	713,435
	836,552	1,016,397	-	383,716	2,236,664
Total resources expended	939,562	1,159,682	1,800	445,099	2,546,142
Support costs	321,251	99,728	24,120	(445,099)	-
	1,260,814	1,259,410	25,920	-	2,546,142

In the current and previous period all costs of raising funds was unrestricted. In the current period £1,618,172 of charitable activities costs was restricted (2021: £955,706). The remainder was unrestricted. The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below

	Governance £	Other Support Costs £	Total Allocated £	Allocation basis
Staff costs	19,523	301,728	321,251	Staff time
Other costs	20,106	79,622	99,728	Direct use
Depreciation	-	24,120	24,120	Direct use
	39,629	**405,470**	**445,099**	

Support costs have been allocated to priorities on the basis of income received.

6. Total Group Expenditure – 20/21

2020/2021	Staff Costs £	Other Costs £	Depreciation £	Support Costs £	Total 2020/21 £
Costs of raising funds:	100,764	117,866	1,800	66,427	286,857
Charitable activities:					
Priority 1 - Build capacity & sustainability in VCSE sector	166,029	130,554	-	93,909	390,492
Priority 2 - Community and Voluntary Action	393,955	74,408	-	144,070	612,433
Priority 3 - Strategic relationships and partnerships	134,778	332,631	-	114,930	582,339
	694,762	537,593	-	352,909	1,585,264
Total resources expended	795,526	655,459	1,800	419,336	1,872,121
Support costs	305,540	90,096	23,700	(419,336)	-
	1,101,066	**745,555**	**25,500**	**-**	**1,872,121**

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below

	Governance £	Other Support Costs £	Total Allocated £	Allocation basis
Staff costs	19,110	286,430	305,540	Staff time
Other costs	16,946	73,150	90,096	Direct use
Depreciation	-	23,700	23,700	Direct use
	36,056	**383,279**	**419,336**	

7. Staff Costs

	2021/22 No.	2020/21 No.
The average monthly number of employees during the period was:		
Administration	7	6
Field Officers and Infrastructure Services	48	41
	55	47
	£	£
Wages and salaries	1,128,124	986,856
Social security costs	86,363	76,656
Pension costs	40,618	37,554
	1,255,105	1,101,066
Agency staff costs	4,649	-
Other staff related costs	1,058	-
	1,260,812	1,101,066

Other Staff related costs include redundancy payments of £1,058 (2021:£nil).

All amounts were paid in the period and are recognised on the basis set out in accounting policy 1(f).

No. of employees whose total emoluments (excluding employer pension costs) for the reporting period to fall within each band of £10,000, from £60,000 upwards.

	2021/22 No.	2020/21 No.
£60,001 – £70,000	-	1
£70,001 – £80,000	1	-

No trustee received any remuneration in the current or previous year.

During the year ended 31 March 2022, out of pocket travel expenses of £35 were paid to trustees (2021: nil).

Other than the above payment to trustees and transfers to the subsidiary companies as note 4 there were no related party transactions.

The key management personnel in the year received a total remuneration of £159,837 (2021: £168,327).

8. Net Incoming Resources

Net incoming resources are stated after charging:	Total 2021/22	Total 2020/21
	£	£
Depreciation of owned tangible fixed assets	24,120	24,753
Amortisation on owned intangible fixed assets	1,800	1,800
Remuneration of the company's auditors (inclusive of irrecoverable VAT)		
- audit of charity	10,110	9,486
- audit of one subsidiary	5,340	5,020
- non-audit services	4,656	2,440

Our auditors, Larking Gowen, provided non-audit services in April and May 2021, assisting with an update to IT systems. This consisted of liaising with a subcontractor and checking the work of the subcontractor.

9. Taxation

No liability to corporation tax arises on the results reflected in these financial statements. The element relating to the charity qualifies for relief from corporation tax under the Income and Corporation Taxes Act 2010, Sections 466 to 493.

10. Tangible fixed assets for the group and charity

	Office Equipment	Fixtures & Fittings	Freehold Property	Total
Cost	£	£	£	£
As at 1 April 2021	154,989	117,471	1,171,730	**1,444,190**
Additions	-	-	12,600	**12,600**
Disposals	-	-	-	**-**
As at 31 March 2022	**154,989**	**117,471**	**1,184,330**	**1,456,790**
Depreciation				
As at 1 April 2021	154,989	92,471	199,351	**446,811**
Charge for the year	-	7,831	16,289	**24,120**
On disposals	-	-	-	**-**
As at 31 March 2022	**154,989**	**100,303**	**215,639**	**470,931**
Net book value				
As at 31 March 2022	**-**	**17,168**	**968,691**	**985,859**
As at 31 March 2021	**-**	**25,000**	**972,379**	**997,379**

Included in freehold property is land of £450,000 (2021: £450,000) that is not depreciated.

During the year both properties were valued. Brightspace was valued at £1,120,000 the Kirkley Centre at £650,000.

11. Intangible fixed assets for the group

	Software Application	Total
Cost	£	£
As at 1 April 2021	5,400	5,400
Additions	-	-
Disposals	-	-
As at 31 March 2022	**5,400**	**5,400**
Depreciation		
As at 1 April 2021	3,600	3,600
Charge for the year	1,800	1,800
On disposals	-	-
As at 31 March 2022	**5,400**	**5,400**
Net book value		
As at 31 March 2022	**-**	**-**
As at 31 March 2021	**1,800**	**1,800**

12. Investments in subsidiaries

	Total 2021/22	Total 2020/21
Cost	£	£
As at 1 April 2021	6	6
Disposal	-	-
As at 31 March 2022	**6**	**6**

The charitable company holds 100% of the share capital of:
Business Services at CAS Limited
IT Services at CAS Limited
DBS at CAS Limited

13. Other Investments

	Total 2021/22	Total 2020/21
Cost	£	£
As at 1 April 2021	3,000	3,000
Addition	-	-
As at 31 March 2022	**3,000**	**3,000**

During 2019/20 the charity invested in Cirican LLP.

14. Debtors

	Group		Charity	
	2021/22	2020/21	2021/22	2020/21
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	37,051	294,335	18,101	274,607
Prepayments and accrued income	31,463	24,848	26,580	21,231
Other debtors	-	5,052	-	5,052
Amounts owed by subsidiary undertakings	-	-	39,640	-
	68,514	**324,235**	**84,321**	**300,890**

Included within the Charity's trade debtors is the Q4 subsidary mangement charges. This amounted to £1,681 Business Services at CAS Ltd, £692 DBS at CAS Ltd and £872 for IT Services at CAS Ltd.

15. Creditors: Amounts falling due within one year

	Group		Charity	
	2021/22	2020/21	2021/22	2020/21
	£	£	£	£
Trade creditors	104,593	23,855	93,083	15,710
Other creditors	149,387	139,732	15,873	13,062
Accruals and deferred income	435,858	350,915	402,406	317,175
Taxation and social security payable	22,461	24,277	22,461	24,277
Amounts owed to subsidiary undertakings	-	-	5,556	22,886
	712,299	**538,779**	**539,380**	**393,108**

Deferred income comprises	Group	Charity
	£	£
Deferred income at 1 April 2021	322,517	295,238
Amounts released to income earned from charitable activities	(322,517)	(295,238)
Amounts deferred in the year	407,575	382,046
Deferred income at 31 March 2022	407,575	382,046

16. Creditors: Amounts falling due after more than one year

	Group		Charity	
	2021/22	2020/21	2021/22	2020/21
	£	£	£	£
Bounce Back Loan	-	9,756	-	-
	-	**9,756**	**-**	**-**

During March 2021 the DBS at CAS Ltd subsidiary applied for and received a Bounce Back Loan of £10,000. The loan has a 6 year term with a 2.50% per annum interest rate, fixed for the duration of the loan. During the first 12 months the UK Government will pay interest due under this loan to the bank. No repayment of capital is required during the first 12 months of the loan. The loan was repaid in full in March 2022 with no fees payable.

17. Financial Commitments

Commitments under operating leases

At 31 March 2022 the group had future minimum lease payments under non-cancellable operating leases as follows:

	2021/22	2020/21
	£	£
Property leases		
Not later than one year	-	-
Equipment leases		
Not later than one year	15,467	16,803
Later than one year and not later than five years	38,668	54,135
Total Equipment leases	**54,135**	**70,938**

Capital Commitments

At 31 March 2022 the group had capital commitments of £1,140 (2021: £7,980) in respect of a software application and licence contracted but not completed.

18. Pension arrangements

Contributions to the company workplace pension scheme were made in respect of staff. Pension costs are charged to the Statement of Financial Activities when paid. The pension charge for the year amounts to £40,618 (2021: £37,554). Contributions amounting to £5,890 (2021: £5,884) were payable to the scheme at 31 March 2022 and are included within creditors.

19. Restricted Funds – 21/22

Revenue	1 April 2021 £	Income £	Expenditure £	Transfers £	31 March 2022 £
Defra	-	45,310	(45,310)	-	-
Funding 4 Suffolk – Suffolk CC / District Councils	-	4,454	(2,150)	-	2,304
Prohelp – Rope Trust	4,933	-	(1,670)	-	3,263
The National Lottery Community Fund - Prohelp	5,509	21,432	(16,211)	-	10,730
Social Investment – Suffolk County Council	1,592	-	(520)	-	1,072
New Anglia Social Investment Partnership	9,887	51,059	(43,383)	-	17,563
Food Bank support work – Suffolk County Council	29,800	375,000	(303,249)	-	101,551
Community Restart – Suffolk County Council	13,846	250,505	(203,678)	-	60,673
VCSE recovery and support – Suffolk CC	10,262	-	(10,262)	-	-
Youth Work Training – Suffolk County Council	30,663	-	(7,259)	-	23,404
Suffolk Youth Focus	-	44,500	(38,590)	-	5,910
East Suffolk Rural Youth Work	-	3,500	(275)	-	3,225
Mens Sheds	-	15,000	(10,764)	-	4,236
Priority 1 – Build capacity and sustainability in VCSE sector	106,492	810,760	(683,321)	-	233,931
This Community Can – Sport England	4,139	-	(4,139)	-	-
Volunteer Passport – East Suffolk Council	2,884	-	(2,884)	-	-
Volunteering campaign – East Suffolk Council	4,398	-	(2,223)	-	2,175
Covid support Buddies – Suffolk County Council	126,648	-	(80,384)	-	46,264
Buddy Up – East Suffolk Council	-	10,368	(6,354)	-	4,014
ABCD E-learning, Network & Development – Suffolk County and District Councils	6,000	11,500	(7,844)	-	9,656
Food Network	-	19,778	(10,688)	4,359	13,449
Suffolk Good Neighbours Scheme – The National Lottery Community Fund	29,023	50,863	(32,784)	-	47,102
Lowestoft Community Capacity – The National Lottery Community Fund	80,660	-	(76,301)	(4,359)	-
Local Conversations – People's Health Trust	42,689	245,124	(164,359)	-	123,454
Volunteering Pathways Project	-	30,827	(4,488)	-	26,339
Young Leadership – Legacy Funds	1,285	-	(1,285)	-	-
Priority 2 – Community and Voluntary Action	297,726	368,460	(393,733)	-	272,453
Minding the Gap - The National Lottery Community Fund and ESF Building Better Opportunities	26,330	453,186	(469,972)	-	9,544
Suffolk North East Essex VCSE Leadership	27,095	45,000	(37,095)	-	35,000
Rural Proofing - East Suffolk Council	13,752	-	(13,385)	-	367
VCS Emergencies Partnership - NAVCA	-	4,750	(4,750)	-	-
Suffolk Information Partnership - Suffolk County Council	3,366	-	-	-	3,366
Awards Funds - various sponsors	680	1,500	-	-	2,180
Priority 3 - Strategic relationships and partnerships	71,223	504,436	(525,202)	-	50,457
Revenue	**475,441**	**1,683,656**	**(1,602,256)**	**-**	**556,841**
Brightspace	394,167	-	(15,130)	-	379,037
Kirkley Centre	78,067	-	(786)	-	77,281
Capital (expenditure split equally to 3 priorities)	**472,234**	**-**	**(15,916)**	**-**	**456,318**
Total	**947,675**	**1,683,656**	**(1,618,172)**	**-**	**1,013,159**

The restricted capital funds represent freehold property acquired with the assistance of restricted funding.

During the year the Lowestoft Community Capacity fund finished and it was agreed with the funder that the balance of funds would be transferred to a new fund for the Food Network. The transfer amounted to £4,359.

19. Restricted Funds – 20/21

Revenue	1 April 2020 £	Income £	Expenditure £	Transfers £	31 March 2021 £
Funding 4 Suffolk - Suffolk County and District Councils	-	7,650	(7,650)	-	-
Prohelp - Rope Trust	5,870	-	(937)	-	4,933
Big Lottery Fund - Prohelp	2,432	20,429	(17,352)	-	5,509
Social Investment - Barrow Cadbury Trust	8,928	15,000	(17,627)	(6,301)	-
Social Investment -Suffolk County Council	1,592	-	-	-	1,592
New Anglia Social Investment Partnership	-	18,957	(15,371)	6,301	9,887
Power2Change - Community Business	34	2,334	(2,368)	-	-
Food Bank support work - Suffolk County Council	-	118,583	(88,783)	-	29,800
Community Restart -Suffolk County Council	-	13,846	-	-	13,846
VCSE recovery and support - Suffolk County Council	-	18,805	(8,543)	-	10,262
Youth Work Training - Suffolk County Council	34,445	-	(3,782)	-	30,663
Priority 1 – Build capacity and sustainability in VCSE sector	53,301	215,604	(162,413)	-	106,492
This Community Can – Sport England	35,010	7,500	(38,371)	-	4,139
Felixstowe Timebank - East Suffolk Council	2,730	-	(2,730)	-	-
Volunteer Passport - East Suffolk Council	8,117	75	(5,308)	-	2,884
CALM Cuppa - East Suffolk Council	4,613	-	(4,613)	-	-
Volunteering campaign - East Suffolk Council	-	5,852	(1,454)	-	4,398
Covid support Buddies - Suffolk County Council	-	140,000	(13,352)	-	126,648
ABCD E-learning - Suffolk County and District Councils	-	4,650	1,350	-	6,000
Suffolk Good Neighbours Scheme - Big Lottery Fund	29,269	48,432	(48,678)	-	29,023
Suffolk Good Neighbours Scheme - Covid extension - Big Lottery Fund	-	60,000	(60,000)	-	-
Lowestoft Community Capacity - Big Lottery Fund	60,460	129,625	(109,425)	-	80,660
Local Conversations - People's Health Trust	45,243	100,519	(103,073)	-	42,689
Young Leadership - Legacy Funds	10,917	622	(10,254)	-	1,285
Priority 2 – Community and Voluntary Action	196,359	497,275	(395,908)	-	297,726
Minding the Gap - Big Lottery Fund and ESF Building Better Opportunities	4,854	377,250	(355,774)	-	26,330
VCSE Business Support - SNEE ICS/NHSEI	40,000	-	(12,905)	-	27,095
VCSE Design Panel - SNEE ICS	-	2,000	(2,000)	-	-
Rural Proofing - East Suffolk Council	-	15,000	(1,248)	-	13,752
VCS Emergencies Partnership - NAVCA	-	9,500	(9,500)	-	-
Suffolk Information Partnership - Suffolk County Council	3,408	-	(42)		3,366
Awards Funds - various sponsors	680	-	-	-	680
Priority 3 - Strategic relationships and partnerships	48,942	403,750	(381,469)	-	71,223
Revenue	**298,602**	**1,116,629**	**(939,790)**	**-**	**475,441**
Brightspace	409,297	-	(15,130)	-	394,167
Kirkley Centre	78,853	-	(786)	-	78,067
Capital (expenditure split equally to 3 priorities)	**488,150**	**-**	**(15,916)**	**-**	**472,234**
Total	**786,752**	**1,116,629**	**(955,706)**	**-**	**947,675**

The restricted capital funds represent freehold property acquired with the assistance of restricted funding.

19. Restricted Funds (continued)

The restricted funds detailed on the preceding pages are to be applied for the specific purposes agreed with the respective funders or donors. The restricted revenue funds cover the three main areas of the charity's focus: Priority 1 - Build capacity and sustainability in VCSE Sector, Priority 2 - Community and Voluntary Action, Priority 3 - Strategic relationships and partnerships. Further details of these activities are included in the Trustees' report.

20. Analysis of net assets between funds

	2021/22 Unrestricted	2021/22 Restricted	2021/22 Total
	£	£	£
Group			
Tangible fixed assets	529,541	456,318	**985,859**
Intangible fixed assets	-	-	**-**
Investments	3,000	-	**3,000**
Loan	-	-	**-**
Net current assets	906,466	556,841	**1,463,307**
Total	**1,439,007**	**1,013,159**	**2,452,166**
Charity			
Tangible fixed assets	529,541	456,318	**985,859**
Investments	3,006	-	**3,006**
Net current assets	807,412	556,841	**1,364,253**
Total	**1,339,959**	**1,013,159**	**2,353,118**

	2020/21 Unrestricted	2020/21 Restricted	2020/21 Total
	£	£	£
Group			
Tangible fixed assets	525,145	472,234	**997,379**
Intangible fixed assets	1,800	-	**1,800**
Investments	3,000	-	**3,000**
Loan	(9,756)	-	**(9,756)**
Net current assets	828,497	475,441	**1,303,938**
Total	**1,348,686**	**947,675**	**2,296,361**
Charity			
Tangible fixed assets	525,145	472,234	**997,379**
Investments	3,006	-	**3,006**
Net current assets	726,192	475,441	**1,201,633**
Total	**1,254,343**	**947,675**	**2,202,018**

21. Analysis of changes in net debt

	At 1 April 2021	Cashflows	Other non-cash charges	At 31 March 2022
	£	£	£	£
Cash and cash equivalents				
Cash	261,886	100,037	-	**361,923**
Overdrafts	-	-	-	**-**
Cash equivalents	1,256,596	488,572	-	**1,745,168**
	1,518,482	**588,609**	**-**	**2,107,091**
Borrowings				
Debt due within one year	-	-	-	**-**
Debt due after one year	(9,756)	9,756	-	**-**
	(9,756)	9,756		
Total	**1,508,726**	**598,365**	**-**	**2,107,091**

22. Related party transactions

In 2021/22 the following transactions took place between the charity and its wholly owned subsidiary companies:

	2021/22	2020/21
	£	£
Donations to Charity	89,343	32,828
Cost recharges & fees from the charity to subsidiary companies	29,497	26,119

The amounts owed to/from the charity by/to the subsidiary companies at 31st March were:

	2021/22	2020/21
	£	£
Business Services at CAS Limited	19,469	(5,642)
IT Services at CAS Limited	(5,556)	(17,237)
DBS at CAS Limited	20,171	(7)

23. Government grants

Income from government grants comprises:

	2021/22	2020/21
	£	£
Grants supporting general charitable activities	887,501	530,802
Grants supporting specific activities	404,849	165,358
Included within the above are Covid grants as follows:		
Job Retention Scheme grants	-	18,121
Retail, Hospitality and Leisure grants	18,173	41,057
Additional Restrictions grants	-	22,760
	18,173	**81,938**

birketts

Next Level Law

Discover an approach to law that's more progressive, more proactive and more pragmatic. We'll help you to the next level.

birketts.co.uk



COMMUNITY ACTION SUFFOLK

England & Wales - Charity number 1150501

Accounts



Community Action Suffolk

Annual Report 2020-21



Contents

4 Reference and administrative details of the charity, its trustees and advisers

6 Introduction from the Chair of Trustees

7 Message from the Chief Executive

8 Trustees' report including Strategic Report

30 Trustees' Responsibilities Statement

31 Independent Auditors' Report

34 Consolidated Statement of Financial Activities

35 Consolidated Balance Sheet

36 Unconsolidated Charity Balance Sheet

37 Statement of Cash Flows

38 Notes to the Financial Statements

Reference and Administrative Details of the Charity, its Trustees and Advisers

For the Year Ended 31 March 2021

Charity Registration No.	1150501
Company Registration No.	08316345
Registered Office	Community Action Suffolk, Brightspace, 160 Hadleigh Road, Ipswich, Suffolk. IP2 0HH
Patron	Clare, Countess of Euston – Lord Lieutenant of Suffolk
Company Secretary	Kerry Evans

Trustees

Mr Kevin Ward	Chair of Trustees
Mr John Shaw	Vice-Chair of Trustees Director of CAS subsidiaries Chair of Staff Wellbeing Committee
Mr Ben Matthews	Chair of Finance and Audit Committee (appointed 04/09/20) Director of CAS subsidiary
Mr Graham Watson	Chair of Finance and Audit Committee (Resigned 04/09/20)
Baroness Ros Scott	Chair of Programme and Services Committee
Dame Lin Homer	Member of Finance and Audit Committee Member of Staff Wellbeing Committee
Ms Helen Greengrass	Member of Programme and Services Committee (Resigned 04/09/20)
Mrs Julie Crudgington	Member of Programme and Services Committee
Mr Brian Parrott	Member of Staff Wellbeing Committee
Mr Chris Betson	Director of CAS subsidiaries (Resigned 09/09/20) Member of Finance and Audit Committee (Resigned 09/09/20)
Mr Ashley Smith	Director of CAS subsidiaries (Appointed 19/11/20) Member of Programme and Services Committee (Appointed 19/11/20)
Mr Mike Locke	Member of Programme and Services Committee (Appointed 19/11/20)
Mrs Mary Atkins	Member of the Finance and Audit Committee (Appointed 19/11/20)

Reference and Administrative Details of the Charity, its Trustees and Advisers

Executive Team

Christine Abraham	Chief Executive
Kerry Evans	Director of Finance
Hannah Reid	Director of Innovation and Business Development

Auditors	Larking Gowen LLP, 1 Claydon Business Park, Great Blakenham, Ipswich, Suffolk, IP6 0NL
Principal Bankers	Barclays Bank PLC, 1 Princes Street, Ipswich, Suffolk, IP1 1PB
Solicitors	Birketts LLP, 24-26 Museum Street, Ipswich, Suffolk, IP1 1HZ
Website	www.communityactionsuffolk.org.uk
Twitter	@CASuffolk
Facebook	Community Action Suffolk
Instagram	@CommActionSuffolk
Email	info@communityactionsuffolk.org.uk

Foreword from Kevin Ward, Chair of Trustees



"There have been few times in history where community, volunteering and supporting each other have been quite so important"

This annual report is covering a year like no other we have seen, and the Trustees are delighted to present this report after a highly successful year of immensely hard and important work by the team at Community Action Suffolk.

CAS has an integral role within the Voluntary, Community and Social Enterprise (VCSE) sector in Suffolk. Within the VCSE sector and increasingly beyond it, CAS has found itself at the heart of so many key elements of the fight against Covid over the last year. This has been while dealing with the same challenges as many of those CAS has been supporting, with team members working from home and adapting to the changing world to deliver our services. The team weren't going to let such demanding circumstances hold them back though, and you only have to read the excellent impact reports to see how much amazing work has continued, including two conferences that were held entirely virtually. Covid didn't even stop the staff having a Christmas sing along at the virtual staff party.

Our Executive team of Christine, Hannah and Kerry have continued to support each other as well as the wider team, and while Christine has been pulled away at times to help with vital work towards the Covid fight in Suffolk, Hannah deserves special mention for deputising as and when required and ensuring those key day to day services continued. I would love to mention all the team members by name, who have contributed positively and delivered the amazing services and given support to so many others, but I'm afraid I would have to list the entire staff here, but my thanks and that of the Trustees goes to them all.

Although we may be Suffolk based, under the fantastic leadership of Christine, we have increasingly had a national impact, with direct feedback given to parliamentary reports relating to the sector, as well as CAS being instrumental in developing key policy documents such as the Safeguarding guidance for Village Halls with the ACRE network. A personal special thank you to Christine for her passionate advocacy and refusal to accept boundaries in pushing CAS, Suffolk and the Sector forward.

We have seen a few changes to our Trustee board, with some valuable Trustees finishing their terms of office and some new faces joining the board with their own sets of skills to offer. I thank all of the Trustees who have served through this year for their support and commitment and their continuous focus on providing truly effective governance. As for many, our Trustees have had to adapt to a world of online meetings and virtual inductions, but this has not dampened the enthusiasm we all have for the organisation and willingness to support staff and activities. I thank my fellow Trustees for their continuous support and expertise they bring to and willingly share with the board and wider organisation.

My final thank you this year goes to our partners and funders, who continued to support us during the year and allowed us to adapt services quickly and responsively to provide what was needed, when it was needed, during the year. Here's looking forward to a year where we hopefully emerge from the worst of the Covid challenges.

Kevin Ward, Chair of Trustees



Introduction from Christine Abraham, Chief Executive

"Thank you to the hundreds and thousands of volunteers, communities and organisations who created a tidal wave of help"

As we marked the 1-year anniversary at the end of March of a year like no other, this report doesn't dwell on the negative impacts of Covid 19 (although they must not be forgotten) but highlights and tells the story of CAS's journey; the rapid and positive changes we made at CAS to continue our work and to support the sector during the pandemic. The report will demonstrate the vast range of activities that have taken place often at very short notice.

One of the first major changes was to enable the majority of our workforce to work at home, upgrading computers and technology to make this effective – introducing Microsoft 365 and a cloud-based telephone system. Not only was the speed of implementation impressive by our small IT team but also the way that staff embraced the changes and learnt to manage and work with new technology.

We have now moved our meetings, training courses, conferences, and networking events to be delivered online, facilitated by CAS staff to retain the personal interaction with the facilitators and across attendees. While I do look forward to more meetings with actual human beings in front of me rather than a screen, I also intend to make sure that CAS continues to use technology in whatever way it can to support our work, help our employees and make our services accessible to wider audiences. Our mini, internal, digital revolution has also allowed us to make great strides in the national arena this year. We have been proud to highlight work in Suffolk through national campaigns, specifically of note in the #NeverMoreNeeded campaign; to work more closely with national partners and colleagues in similar infrastructure organisations, particularly through our Safeguarding activity; and to collaborate much more closely with regional partners on various projects – for example, our Village Halls & Community Buildings conference earlier this year. This aspect of our work means that not only can we showcase the Suffolk VCSE sector outside of the county, but also that expertise from across the country and other sectors is more accessible and less geographically bound. Breaking down all sorts of barriers like these has been a key positive from Covid 19 that I sincerely hope will continue.

Working at home will be our future as we thought and planned about the longer-term ways of working and supporting our staff whilst maintaining the breadth and quality of service. We look forward to implementing our blended working policy in the coming year giving staff more flexibility. In the past year CAS, as have many others, went from an organisation concerned about taking unknown steps without planning and forethought, to taking giant leaps and a 'What will it take to get it done, and fast?' attitude. I'm by no means saying that planning shouldn't be done, – but I'd like to think this experience has given us all a little more balance to face future fears and perhaps advocate more of those managed risks being taken in the future.

But finally, I could not complete this introduction to our annual report without a thank you to the hundreds and thousands of volunteers, communities and organisations who created a tidal wave of help, playing a vital role by ferrying shopping, delivering meals or prescriptions, checking in on others, or simply staying in contact by phone. It was both humbling and heart-warming.

Christine Abraham, Chief Executive

Trustees' Report for the year ended 31 March 2021

The Trustees of Community Action Suffolk (CAS), (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements for the year ended 31 March 2021. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice FRS 102 (FRS 102 SORP) "Accounting and Reporting by Charities" effective 1 January 2019.

Who we are and what we do

Community Action Suffolk (CAS) is an infrastructure organisation that supports the Voluntary, Community, and Social Enterprise (VCSE) sector in Suffolk. CAS provides services, activities, and projects across the whole of Suffolk and employed an average of 47 members of staff operating from two physical bases, one in Ipswich and one in Lowestoft. To help achieve its aims, CAS works with a range of partners across the whole of the Suffolk System, including but not exclusively, Suffolk County Council, District and Borough Councils, private sector, health sector, faith sector, New Anglia Local Enterprise Partnership and the Police.

CAS's charitable objective as set out in the company's Memorandum of Association adopted on 3rd December 2012 is: to promote any purpose that is charitable under the laws of England and Wales, in particular without limitation promoting the voluntary sector in Suffolk.

CAS's mission is to strengthen and champion community action in Suffolk by supporting the voluntary, community and social enterprise (VCSE) sector in its work. To achieve this we have four strategic priorities:

i. To support a diverse and resilient VCSE sector to build capacity and sustainability.
ii. To stimulate and develop impactful community and voluntary action.
iii. To create and maintain influential, equitable and beneficial relationships between the public, business and voluntary community and social enterprise sector.
iv. To develop CAS as a sustainable and essential business in Suffolk, driven by continuous improvement and innovation.

Public benefit

The trustees confirm that in exercising their powers and duties they have complied with the duty in Section 17 of the Charities Act 2011, to have due regard to the Charity Commission's general guidance on public benefit. Trustees believe this is demonstrated throughout this report particularly in the sections of achievements and performance against the four strategic priorities.

Supporting the sector by...building capacity and sustainability

Building capacity and sustainability has never before been as vital to the sector as it has this year. While for many organisations the usual growth plans have been put on hold in favour of adaptation and even, for some, survival, the foundations of the support we provide under this priority have not changed even though the method of delivery and prioritisation of needs has. We continued to provide support and development, coordination, and promotion to help them sustain and meet the challenges they have inevitably faced. Delivered more digitally and often in resource format, we provided business support, funding & financial resilience advice, training, conferences, networking opportunities, and face to face online guidance.

Small Charities Week 2020

In a year where the small charities in Suffolk have demonstrated just how important they are to local communities and residents, we were proud to support this national campaign again with a wealth of activities and resources throughout the week across our website and social media platforms.

Safeguarding support

Safeguarding support has been essential this year – keeping people safe during various lockdowns and online can be tricky concepts for organisations to navigate. Enquiries soared as organisations faced increased digital activity and concerns for staff & volunteers with new ways of working. Enquiries, policy development and implementation surgeries, running 'pop up'/emergency response groups safely, and developing accessible and relevant training materials were key to CAS provision during the pandemic. We also created and hosted our first on demand Virtual Safeguarding conference with partners (SCC, Suffolk Safeguarding Partnership, Norfolk & Suffolk Constabularies and Suffolk Trading Standards). It was a great success and we have gone on to provide national training and resources through partner organisations across the country during this year.

Village Halls and Community Buildings

In Q2, support demand for Village Halls and Community Buildings soared as venues began to think about reopening the doors. Perhaps one of the most devastating community effects of Covid 19 was the overnight closure of village halls and community buildings. However, as re-opening was authorised, management committees and boards found themselves in the position of navigating reams of information and guidance to comply with new operational procedures and health & safety requirements. With the help of updated guidance from National ACRE, our Development Officer for Governance and Community Buildings was on hand to help.

With 141 direct referrals and enquiries coming in more or less overnight, support was provided in a number of ways – 8 online group meetings were held with 187 attendees, 1:1 meetings were scheduled and email support, dissemination of information sheets, and online updates via the CAS website were abundant. The webpage was clicked 36,540 times in Q2 alone!

Supporting foodbanks in Suffolk

Food banks are designed to provide short-term, emergency support with food during a crisis. Their aim is to relieve the immediate pressure of the crisis by providing food, whilst also providing additional support to help people resolve the crises they face.

The ability to purchase sufficient food is a luxury that not everyone has. As Covid-19 unfolded, food banks were hit hard in terms of meeting increasing demand with a matching supply. They played a major role in the provision of food by distributing donated and purchased groceries directly to families in need.

Pre-Covid-19, there were just over 20 established food banks in Suffolk providing food to people in need; within the first 3 months of the pandemic there were 49 established and pop up food banks operating weekly. Since the end of March 2020, CAS has been working in partnership with Suffolk County Council, Ipswich Borough Council and East Suffolk, Babergh/Mid Suffolk and West Suffolk Councils to establish a food supply chain to food banks across Suffolk.

The partners met regularly to look at the information being collected from food banks and offer help where needed; including additional food at short notice and extra storage. CAS has been able to provide advice on both funding and sustainability and appropriate governance for those food banks looking at a more formal structure going forward.







- Bacton Foodbank was set up by Reverend Carl Melville in direct response to the lockdown. He originally planned to help the villages in his local area to the north of Stowmarket, but went on to serve a wider catchment when he had plenty of food available and funding in place. The Foodbank supported over 20 households each week. As Carl said, "*I have been shocked at how quickly things have changed for families, particularly families with children*".

- Castle Hill Community Centre repurposed their premises to set up a food bank in North West Ipswich. In the first 5 weeks they went from supporting 20 families per week to 79, with this number increasing throughout the pandemic.

- The National food charity FareShare has a base in Suffolk and has been a member of CAS for a number of years. CAS contacted FareShare who already supplied food banks across Suffolk to ask them to take on further food banks. This partnership went from strength to strength and with help from the MOD for deliveries, FareShare continued to expand the number of food banks it supplied weekly. Between the beginning of April and the end of June, FareShare distributed 33,159.41 kg of food to Foodbanks in Suffolk.

- Alongside the work with FareShare, CAS liaised with national and local companies to provide extra and luxury food items. Cadburys contacted Suffolk Police offering Easter Eggs which CAS quickly linked up with FareShare for distribution. Claire and Matthew Thacker of Kingfishers at Cretingham Country Park donated 500 frozen meals; the Teapot Project were happy to take delivery of these and distribute widely.

- CAS's CEO was also contacted by National Business Response Network with an offer of frozen food from Greggs as well as pallet loads of donations from Nestle. Working with food banks with freezer capacity, CAS was able to distribute these much needed donations amongst the food banks with all ambient food being distributed through FareShare.

Castle Hill Community Centre

Fundraising Suffolk Online Conference

In a difficult economic climate, on September 8th, this pioneering virtual conference provided a timely opportunity to connect with a wide variety of fundraising experts to strengthen the sector's knowledge and expertise to 163 delegates. Postponed from earlier in the year due to C19, we engaged nationally- and regionally-recognised influencers from across the sector to inspire, innovate and offer practical solutions to funding challenges. We provided a range of interactive workshops with key information on the fundamentals of fundraising and impact measurement to promote sustainability and resilience.

Keynote speakers

Elizabeth Chamberlain, Head of Policy at NCVO, who looked at the current and immediate landscape for the sector

Eric Hodges, who leads the Community Impact Partnership at Orbit Housing, addressed the theme of investing in impact

Workshop Leaders

Giles Kerkham from Larking Gowen accountants addressed the need to build resilience through charity reserves

Big Society Capital led a workshop on social investment

Andrew Laws enabled organisations to consider ways to market their cause

Just Giving looked at funding opportunities

East of England Coop also looked at funding opportunities

Lindsay Harood, Development Manager at the Foundation for Social Improvement, explored ways to implement a fundraising strategy

Christina Andreatta of Inspiring Impact explored impact practice and local organisations

Suffolk Observatory presented ways into relevant data

What did people say?

"The whole exhibition was brilliant... think I liked it better than face to face. The whole concept was perfect - well done!"

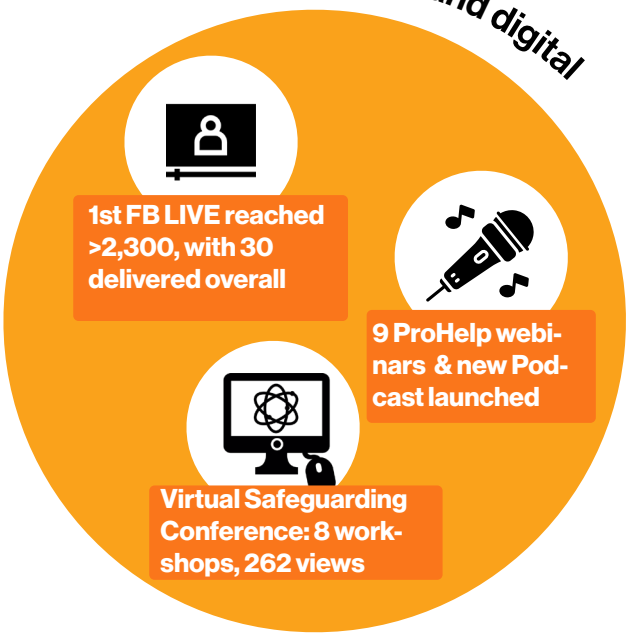
"It gave me a really useful insight into options. I help 5 organisations on a voluntary basis & there is something for all of them which helps me work with them more effectively."

"... Overall, pretty darned good for £10 I'd say!"

Guidance and support



Social media and digital



Funding



128 1:1 Funding Surgeries in partnership with SCC



10,146 visits to Funding4Suffolk

Subsidiaries



8 websites designed by IT Services at CAS Ltd, and 18 IT support clients



Business Services at CAS Ltd insured 883 village halls and 482 parish councils



2597 DBS checks by DBS at CAS Ltd

Training



CAS training participant numbers up 548%, with over 1000 opportunities on our website



7 brand new training courses and 29 new on demand courses/workshops



99% satisfaction rate

Supporting the sector by...developing community and voluntary action



The Covid-19 pandemic has had a huge impact on Volunteering in Suffolk. Volunteers aged 70+ needed to self-isolate and those with certain health conditions were told to shield. Volunteers who had loved ones that were in these categories also found themselves in the position where they were unable to volunteer in the usual way. Groups and organisations found themselves closing their services almost overnight and not requiring some or all their volunteers. As the situation progressed, volunteer managers had to adapt their service and volunteering offer in response to Covid-19.

What did we do?

But the CAS volunteering team remained on hand to help - available remotely to volunteer managers and supporting them through challenges, encouraging them to think ahead and reflect on the current situation. At a glance Volunteer Management guides were developed and peer support groups provided a way to learn from each other. Regular newsletters to both the registered 700 volunteer managers and the 3400 volunteers' members of Volunteer Suffolk provided up-to-date information and guidance.

Alongside this, the team found that there was a rapidly growing army of volunteers for the 100s of mutual aid groups that were starting up in incredibly quick timescales. The challenge was how to enable these groups to respond to the urgency of the pandemic while also promoting good and safe volunteer management. A dedicated webpage was set up for Volunteer Management and setting up a community response group. Over 1000 views to both pages were recorded during the 3 months of April to June 2020. There was a suite of resources that included quick guides to more comprehensive toolkits and our new 6-point guide proved popular as a way for groups to think about structure.

CAS also led the mapping exercise of community groups across Suffolk, creating a database of 1500+ providing a C19 response to 436 parishes and towns across the county used by the Home But Not Alone campaign partners (of which CAS was one) to find available support. A survey was sent to 620 group leaders to find out what was available. 165 responses were received, a response rate of 27% compared to a national average response rate for these surveys of 10-15%.

The Lowestoft Community Capacity Enablers

The Lowestoft Community Capacity Enablers have also been hard at work this year supporting the 3 ward communities of Kirkley, Harbour and Kessingland.

Designed specifically to support local communities with 4 distinct outcomes, the enablers have been supporting local organisations and groups adapt activities to align with C19 restrictions and be Covid secure. From helping with food supplies, supporting craft and book groups, to community outreach and local resident associations, their work has been varied and vital to those living in the wards.

Volunteering: the 20/20 vision

As C19 continued, CAS's volunteer services team created and led the Volunteering: the 20/20 vision campaign. This 6 month programme was created in response to the impact of Covid 19 on volunteering across Suffolk. Together we asked ourselves, our network and the wider voluntary sector: what's next for volunteering?

The campaign was aimed at those who oversee, manage, or lead volunteers. We cannot underestimate the impact of C19 for management of volunteers. We reflected and shared how 2020 highlighted new ways that the general public engaged with volunteering. For many years we have talked about the future of volunteering, what this could look like & how the public may want something different - C19 has shown us the future of volunteering is now here!

Each month there was a spotlight on a different theme inspiring us to think differently as well as stay connected with volunteer managers: Community, 5 Ways to Wellbeing, and Local Businesses. Together we can share ideas, inspire, support each other, and continue to engage the public with volunteering through and beyond C19.

"Covid 19 has shown us the future of volunteering is now here!"

People's Health Trust

The Local Conversations in Kirkley and Haverhill South are funded by People's Health Trust using money raised by Health Lottery East and are led by the residents. Both projects encouraged residents to check on their neighbours and help each other in safe and appropriate ways during the year.

Puddlebrook Pump Track

During the pandemic, access to outdoor space has been vital and Puddlebrook Pump Track has been a focal point for many where meeting with friends, developing riding skills, having fun and relaxing is in abundance. Residents see the track as an asset for their community and are developing their voice and ownership of this space supported by the Haverhill South Local Conversation Project.

Following his father's involvement with the development of the track, one such resident is Leon, who has become an integral member of the track's community. Riding several times a week, Leon has actively posted on social media, including a post about a litter pick at the site which Leon took it upon himself to undertake. Leon has also shared information about other activities within the project on social media. He set up and administers a Puddlebrook Pump Track Instagram with 62 followers and has been present at Zoom meetings helping set up BMX and scooter coaching sessions asking all the pertinent questions when speaking to representatives from coaching companies.

Living in the locality all his life, he is well connected with members of the community both in and outside of the track facility. Seeing the pump track come together from its roots has given him a great oversight of what can be achieved and the importance of working alongside partner organisations. He is well placed to be a real driving force within the project's outside spaces ambitions and is in a perfect position to share his enthusiasm and 'we can do this' attitude with members of the community for the project as a whole. He is a true asset and inspiration to others.

"There were around 4.5k visits to the track in Quarter 2!"





Puddlebrook Pump Track

Buddy Up!

This Community Can is a project that was designed to tackle rural isolation through volunteer-led activity sessions across Suffolk and has in the previous two years successfully established many groups providing activities and volunteering opportunities across Suffolk. However, the lockdown in March 2020 meant an end to these activities and the social opportunities they afforded, so This Community Can diversified to meet the need for companionship, particularly among older people whose isolation has been compounded by the Covid crisis.

Many elderly people have been referred by social prescribers, community connectors or family members who were concerned for their mental and physical wellbeing following an extended period of isolation. Others now felt able to refer themselves for help, and following discussion, it was apparent several had been isolated before but the impact of Covid on their community and the upswell of neighbourliness meant they felt able to reach out for help in a way they never had before.

Buddy Up is a befriending scheme recruiting volunteers who are DBS checked and matched 1:1 with an isolated individual according to location and interests. They build rapport initially with telephone calls but then meet and the plan is that the volunteer supports their friend to re-engage with the local community and activities that they may otherwise feel anxious to rejoin.

This could be anything from a weekly swim to a walk to the local shop and has been widely supported by social prescribers and community connector teams who have recognised its potential to tackle a growing crisis of increased isolation among the vulnerable across Suffolk. With the support of local partners like the Community Connectors, funding was secured to continue the project and 64 people have been linked to new buddies in the last 6 months.

What do people say?

"When there was literally nothing else, when everywhere had closed its doors and the groups people relied upon were on hold, Buddy Up was there, offering a lifeline to our participants who can go weeks without speaking to a single person. The wellbeing benefits are not only felt by those who are socially isolated but by volunteers too. In a time when morale is low, offering a helping hand or a listening ear to someone in need can instantly put a spring back in our step. There are people out there needing a buddy and there are people out there wanting to volunteer. Nicky Russell makes it happen. Buddy Up is needed now more than ever. It would be foolish and devastating for it to end."

(Community Connector - Connect for Health)

How does it work?



Buddy Up recruits volunteers who are DBS-checked and matched with an isolated individual



Matches are made according to location and interests



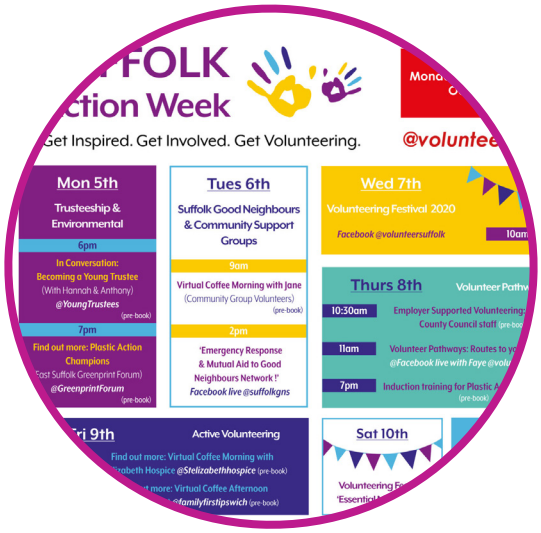
Buddies support their friend to re-engage with the community - like going for a weekly swm

Suffolk Action Week

Suffolk Action Week (SAW) returned for its second year from 5th - 11th October, in very different circumstances to the first, but still with the ambition to promote and celebrate volunteering in Suffolk. Planned in partnership with11 groups, and a further 40 taking part, the week was a great success.

2020 was a year of incredible volunteering and community spirit and we set out to celebrate the volunteering response to Covid 19 as well as celebrate volunteers in other roles making a difference in our communities. In addition, SAW is an opportunity to support groups recruiting volunteers and show the public the many ways you can volunteer.

With a packed programme of 13 events over 7 days, the highlight was the online 'Volunteering Festival' involving 50 groups promoting and celebrating volunteers. Supported by our friends at BBC Radio Suffolk, the general public heard interviews throughout the day from volunteers and organisations and were even treated to a little singsong with Jon Wright!



Suffolk Action Week programme

Suffolk Good Neighbour Network

Good Neighbour Schemes across the county found themselves in demand as never before; many bolstered by new volunteers stepping forward to support residents through these unprecedented times, while others found volunteer numbers halved or less, as many long-time volunteers found themselves falling into the shielding or higher risk groups, and needing to isolate/potentially use the services they have long delivered.

We've also seen communities adapt their GNS or join forces with other community organisations and parish/town councils, in order to manage supporting activities in their area, and where no GNS was active, newly formed pop-up C19 Community Response Groups or Mutual Aid Groups developed to fill that void.

Good Neighbours have continued their commitment to supporting their most vulnerable, lonely or isolated residents, and found new ways to build community spirit and spread kindness, inclusion and joy within their neighbourhoods.



Examples include:

- Transport to vaccination centres
- Grocery shopping and prescription collection, as well as organising emergency food parcels or freshly cooked hot meals delivered to those in need
- Telephone befriending and check-in and chats
- Acts of neighbourly kindness such as anonymous homemade jam drops or birthday afternoon tea deliveries to those shielding
- Organising Friday fish & chip orders and deliveries to help lift spirits

In an ever-changing C19 landscape, many communities and their voluntary groups, both GNS and pop-up Community C19 Response Groups, their committees/steering groups, volunteer coordinators and volunteers on the ground have been supported to navigate challenges and next steps by the GNS Development Officer and wider CAS Volunteering Team.

People's Health Trust



963 residents actively participated in the Local Conversations projects



511 activity bags delivered to residents' homes in lockdown



9 groups supported to move activities online due to lockdown



7 groups supported to restart activities after lockdown

Lowestoft Community Enablers



145 households currently supported in Lowestoft



32 dedicated volunteers currently running the initiative



700+ face shields delivered



More than 5 metric tonnes of food accessed by Lowestoft households rather than going into landfill

Volunteering Communications



C19 Community Action response Facebook group – 270 posts & 832 comments in first 3 months



C19 Volunteer themed newsletter reached 4000+ people

Rural Housing

80+ parishes worked with on Rural Housing

11 Housing Needs Surveys completed

6 Community Land Trusts successfully set up

Volunteering

31,468 unique hits on the Volunteer Suffolk website

72 new organisations registered on Volunteer Suffolk

1122 expressions of interest and 1244 new volunteers registered on Volunteer Suffolk

Other

1800+ groups/ organisations mapped responding to support the Home But Not Alone helpline

30 volunteers quickly recruited for 3 Suffolk schools for Rapid Testing and Suffolk Volunteering Strategy refreshed

49 Good Neighbour Schemes operating across Suffolk

Supporting the sector by...creating strategic relationships and partnerships

We have been key partners in the strategic response to the crisis, particularly with the local government and health sectors, and also through our unequivocal commitment and involvement with the Suffolk C19 Collaborative Communities Board, with our Chief Executive stepping into the role of deputy chair. At the height of the pandemic, the board met daily to collaborate with others to work on key campaigns, providing vital support such as Mutual Aid and Community Response groups, Home But Not Alone, Everyone In to support homeless people into accommodation, the Suffolk Coronavirus Emergency Fund and Rebuilding Local Lives with Suffolk Community Foundation. Thousands of individuals across the county have had access to support providing a vital lifeline in dark times.

Key partnerships

Alongside this, our Chief Executive has played an integral part on the Voluntary & Community Sector Emergency Partnership, a national partnership available to support locally through its partners, of which CAS is one, where emergency needs are identified as a direct result of Covid 19. This work has contributed locally to our work with the Suffolk Resilience Forum and in the last 6 months has met the need for 3 requests of PPE and brokered food donations through Business in the Community which has all been distributed to foodbanks locally via FareShare.

Nationally, we have lobbied government alongside our national infrastructure partners – NCVO, NAVCA and ACRE* - to keep the Suffolk voice heard, contribute to key policy decisions and take part in national sector campaigns. After all, our sector really has been #NeverMoreNeeded than now and indeed #EveryDayCounts.

The VCSE Sector Leader's group has met throughout the pandemic to discuss and plan action to address issues arising from C19. This has included consideration of questions for our C19 Impact Surveys, news of the Government rescue package for our sector, and various presentations from colleagues in health, local authorities, local economic partners and group members themselves.

With meetings taking place weekly at the start of the pandemic and gradually moving back to monthly, the group has enabled leaders to discuss common challenges and find solutions together enabling greater collaboration and engagement. It has also led to links between and across sectors, notably connections with the LEP, CCG's and key C19 strategic groups/boards. It has also created a safe place where peer support and advice was provided in what has been an unprecedented and challenging year for VCSE sector Chief Executives.

In addition, this work has enabled our sector to feed in to the LEP's Restart Recovery Plan which as a result has a revised section dedicated to the VCSE sector with some comments included almost verbatim.

* National Council for Voluntary Organisations; National Association for Voluntary and Community Action; and Action for Communities in Rural England

Minding the Gap: a case study

Olly and James were referred to Minding the Gap during the summer of 2020.

They were friends when they signed up, both school leavers, with no work experience other than whilst at school and neither knew what they wanted to do for their next steps.

They worked with our Employment Advisors, researching career options to gain an understanding of what might interest them and to prepare for interviews and the world of work. They both had an interest in doing manual work.

Despite the limitations brought by the UK Covid-19 response, Minding the Gap Advisors researched local companies and found a Landscaping company who were willing to offer them both a work trial. Within three months of that first conversation, both Olly and James were working on a Horticultural and Landscaping Apprenticeship with 'Project Landscaping'.

So they both entered full time work and training, working towards an Apprenticeship level 2 qualification with the YMCA alongside their practical work. Minding the Gap Advisors worked closely with the company and the training provider to set up the apprenticeships and support Olly and James to be ready for the assessment process this entailed.

When Olly and James left Minding the Gap, they were both extremely happy with their new careers, and both feel they would not have achieved this great personal result without the support and guidance of their Minding the Gap Employment Advisors.



Marketing and Communications

It's been a very busy year for CAS Marketing and Communications.

Since the new website launched, with key Covid 19 pages offering a wealth of support, guidance, tools and resources, we have experienced a surge in hits never seen before as people from across the sector and partners searched for key information when they needed it.

Our response has been fast paced and we have embraced our social media channels and even reinvigorated a couple that had limited use in previous years to ensure we reached appropriate audiences.

Perhaps one aspect the team is most proud of is the amount of storytelling we have done this year and celebrations of the incredible activity going on across the sector – we have put together your case studies and shared them far and wide with a new page on our website and across Twitter, Instagram, Facebook and LinkedIn.

We have also been able to bring organisations along in our press campaigns, enabling not just further promotion across the county, but also a wider public audience to learn about the fantastic things our sector does. It has been a privilege to share your journeys.

As a result of this work, our reach and network sign ups continue to increase, with social media posts and website content reaching thousands of individuals on a daily basis.



James and Olly

The Impact of Covid-19

Impact Surveys

During the year, we have carried out regular C19 VCSE Sector Impact Surveys to understand your needs and respond with helpful and practical support for your organisation. We have adapted delivery and content to ensure organisations are supported in the best way they can be to enable them to survive.

In April 2020:

Over **60%** unlikely to survive beyond 12 months

But now **64%** know they have sufficient funds to survive

66% weren't accessing government grants/ loans

But now **56%** have accessed government grants/loans

73% didn't have a business continuity plan

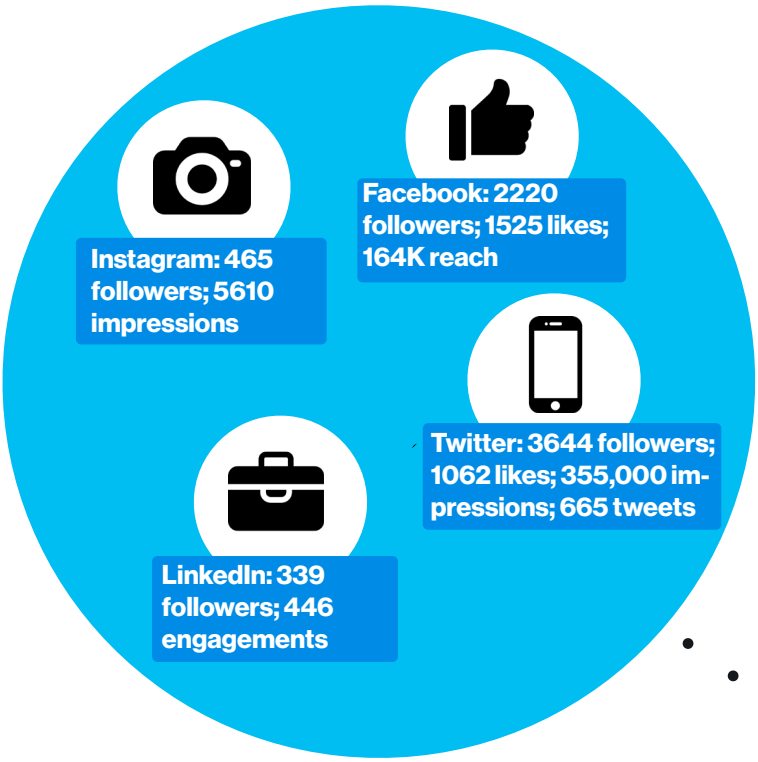
But now **47%** have one

Around **55%** needed investment of less than £10k to survive

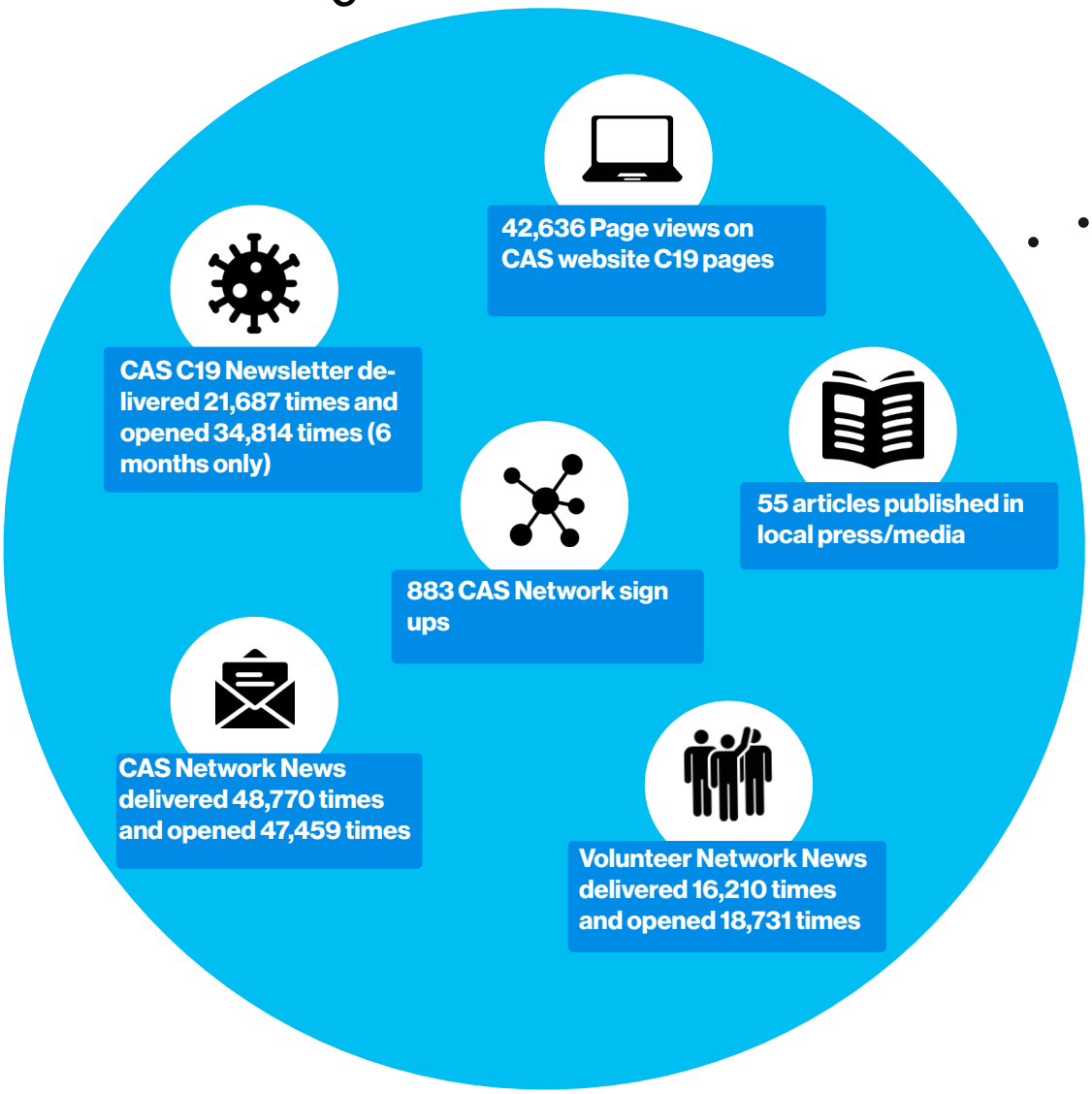
But now **92%** are seeking investment of less than £10K



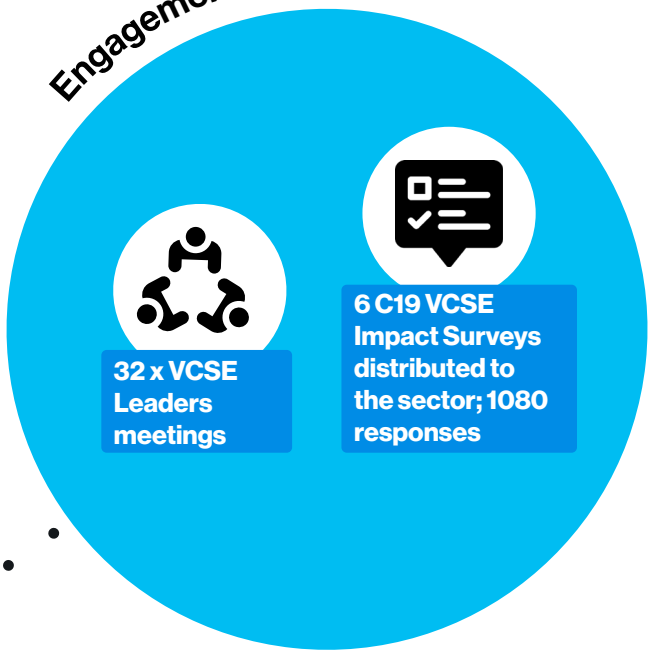
Social media



Other comms



Engagement



Minding The Gap



Structure, Governance and Management

Constitution

Community Action Suffolk (CAS) was formed in 2012 as a company limited by guarantee and registered as a charity. CAS was set up under a Memorandum of Association which established the objects and powers. The trustee board consists of 11 trustees who are also directors of the charity for the purposes of company law. None of the trustees have any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Appointment and election of Trustees

There must be a minimum of three and no more than fifteen Trustees. Trustees can stand for two consecutive terms of three years after which they must take a break, unless it is deemed to be in the best interests of the charity for them to stand for one further exceptional term.

Trustees are recruited using a process of open recruitment as trustees come to end of their term of office or as vacancies or skills gaps arise on the board.

When trustees are appointed to the board they receive background and current information about the charity. They also receive Charity Commission documentation to inform them of their responsibilities and obligations under charity law. Each year all trustees review and update any declarations of interest and this is a standing item on all trustee meeting agendas.

Trustee Remuneration

Trustees receive no remuneration. However, they are able to claim for limited expenses. Amounts claimed during the year can be seen in Note 7 to the accounts. Trustee and Trust Fund Indemnity insurance is paid by the organisation.

Organisational structure and decision making

In accordance with the Articles, the Trustees are responsible for the management of the Charity's business, for which purpose they may exercise all the powers of the Charity. The main trustee board meets a minimum of four times a year and there are three sub committees also meeting four times a year reporting into the main board. These are:

- Finance and Audit Committee
- Programmes and Services Committee
- Staff Wellbeing Committee

The Trustees are responsible for agreeing the overall strategy of CAS. The day to day operational responsibilities of CAS are devolved by the trustees to the Chief Executive, the Executive Team and their managers, who remain responsible to the Trustee Board for all aspects of performance.

Senior staff pay is set using sector guidelines and market indicators. All staff received a 2% pay increase in this year.

Related parties

CAS currently has three 100% owned trading subsidiaries with the specific purpose to generate income for the organisation. These are Business Services at CAS Ltd, DBS Services at CAS Ltd and IT Services at CAS Ltd. CAS also owned a dormant company, Community Buying at CAS Limited which was dissolved during the year.

Business Services at CAS Ltd has been audited in 2020-21. The financial results of the trading subsidiaries are set out in note 4 to the financial statements.

Structure, Governance and Management

Risk Management

A strategic risk register is maintained and updated monthly by the Executive Team and is reviewed quarterly by the trustees. Major risks have been reviewed and procedures established to manage and monitor them. At March 2021, the top risk was:

Risk at 31st March 2021	Actions to address
Financial sustainability (lack of long-term funding)	Improved marketing and promotion of services Increased income generation through improved marketing post Covid 19 Maintain and further develop relationships with current funders Identify new funding opportunities that help CAS deliver its aims Quarterly monitoring and impact reporting. Ongoing reporting and communicating of value of Local Infrastructure during Covid Impact.

Investment policy

CAS maintains sufficient funds on current account to meet short term demands. Surplus funds are placed on deposit to provide the charity with the security of capital and an appropriate degree of liquidity, no funds are "invested" and subsequently no professional investment advisors are engaged by the charity.

Reserves policy

The Trustees have ensured that the Reserves Policy is fit for purpose and meets the requirements of the Statement of Recommended Practice for charity accounting (FRS 102) and in addition have considered the Charity Commission's guidance on the matter. The reserves policy focusses on the level of free reserves. Free reserves are defined as unrestricted funds less:

- Amounts not readily realisable (fixed assets) - £527k
- Amounts to cover future building maintenance - £101k
- Amounts to cover sustainable income growth - £181k
- Amounts to cover increased uncertainty around Covid-19 - £100k
- Amounts to cover an orderly wind-down of the Charity should this be required - £247k

A target free reserves level is set by the Trustees periodically and regularly reviewed and monitored at least annually. This is based on a risk identification approach which identifies key short, medium and longer term risks to which the Charity is and will be exposed in the normal course of its business, including but not limited to safeguarding against volatile income streams and recognising the need for significant investment in the future income generation for the Charity. Restricted reserves are spent as soon as practicable in line with commissioner and donor wishes. Unrestricted reserves will aim to be maintained to stabilise and invest in the strength of the charity. The unrestricted fund balance is £1,348k (2019-20, £1,252k) and free reserves are £192k (after designating funds to cover the amounts listed above) against a target of £157k which equates to 3 months running costs of the charity. A breakdown of reserves between fixed and net current assets can be seen in note 19 to the accounts.

Structure, Governance and Management

Financial review

At the start of 2020-21, like many other charities, we were rebudgeting for the year ahead with numerous unknowns and a potentially significant impact on our income streams arising from Covid lockdown periods. Revised deficit budgets were predicted of up to £100k. Fortunately, during 2020-21 we have been able to secure additional grant income of £141k from current funders, Government and both County and District Councils to cover the significant predicted reductions in our unrestricted training, business support, rural housing, building and subsidiary income. Details of Covid government grants received are included within Note 23. With constant monitoring and rebudgeting, effective financial management and staff cost savings during the year we managed to perform better than budget and finished the year with an unrestricted surplus.

The Statement of Financial Activities (SOFA) on page 34 shows an overall surplus for the year of £258k compared to the deficit of £40k in 2019-20. The current year surplus is mainly due to the increase in restricted fund income received during the year resulting in a restricted funds surplus of £161k. New grants have been received to help and assist the sector with its recovery from Covid and restricted funding expenditure is expected to increase to utilise these funds in 2021-22. The unrestricted surplus is £97k and, as mentioned above, is mainly as a result of a change in income due to additional grant funding resulting from Covid. Total income has increased by £88k to £2,130k from £2,042k in 2019-20. Resources expended were £1,872k (2019-20, £2,082k) which is a decrease of £210k.

Total Reserves at 31 March 2021 are £2,296k, of which £1,349k is unrestricted and £947k represents restricted funds.

CAS had set a 3 year budget for 2019-22 along with a refreshed sustainable business plan for the same period, however this will be revised during 2021-22 following the significant changes to income experienced over the last year. The organisation has budgeted for a small unrestricted deficit in 2021-22 but is aiming to try and maintain a breakeven position over future periods.

The organisation's cash balances at 31 March 2021 stood at £1,518k and are forecast to remain positive.

Fundraising

Community Action Suffolk does not raise funds from the general public. It does not work with any professional fundraisers and no fundraising is carried out on its behalf.

Looking ahead

As we move into the new financial year, Covid 19 and its impact remains a key concern for the wider sector. While there is no doubt the pandemic has highlighted the importance of our sector and the work of CAS in keeping communities safe and well and communicating vital information, we are yet to experience an 'end' to the pandemic and are in a preparation phase looking to support the sector as it begins to reopen services and attempt to recover from the dramatic impact experienced.

CAS leads by example and this year will also be a year of recovery for CAS. Although financially, our organisation has been able to sustain, it is time to look ahead and resume growth where it has stabilised and to recover some aspects of the organisation which have suffered as a direct result of the pandemic – specifically our buildings services and DBS at CAS Ltd subsidiary. We will also continue to explore new services that complement our work, support our partners, and provide much needed support in communities while securing our long-term financial viability.

Throughout the year, many CAS services were quickly adapted and staff redeployed with support of funders and commissioners to respond to the crisis. Despite the pandemic CAS staff have worked tirelessly, mainly from home, they have embraced digital technology transformation, and have clearly demonstrated and earned recognition for the value of local infrastructure in supporting community action, volunteering and the VCSE sector's resilience.

Thank you to our Funders

Project	Funder	Logo
Core Grant	Suffolk County Council	
Core Grant	Babergh and Mid Suffolk District Councils	
Core Grant	Ipswich Borough Council	
Covid Support Buddies Community Restart	Covid19 Outbreak Management Fund, Suffolk County Council	
Felixstowe Timebank	East Suffolk Council	
Volunteer Passport VCSE Business Support Rural Proofing Community Partnerships Development	East Suffolk Partnership	
Suffolk Good Neighbour Network Lowestoft Community Capacity Suffolk Pro Help	The National Lottery Community Fund	
Rural projects and services	Department for Environment Food and Rural Affairs Action with Communities in Rural England	
Local Conversations Kirkley, Gainsborough, South Haverhill	People's Health Trust	
This Community Can	Sport England	
Social Investment	Barrow Cadbury - Connect Fund	
New Anglia Social Investment Partnership	Orbit Barrow Cadbury Suffolk County Council Norfolk County Council	
Minding the Gap	Lottery Community Fund and European Social Fund	
VCSE Emergencies Partnership	Ministry of Housing, Communities & Local Government Via National Association for Voluntary and Community Action	

Trustees' Responsibilities Statement for the year ended 31 March 2021

The Trustees (who are also directors of Community Action Suffolk 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).

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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the Charities SORP (FRS 102)
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Make judgements and accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- So far as that trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware.
- That trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

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

In preparing this report, the Trustees have taken advantage of the small companies exemptions in Companies Act 2006 s415a.

This report was approved by the Trustees on 2 September 2021 and signed on their behalf by

Kevin Ward

Chair of Trustee Board



John Shaw

Trustee



Independent Auditor's Report to the Members and Trustees of Community Action Suffolk

Opinion

We have audited the financial statements of Community Action Suffolk (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Unconsolidated Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).
In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021, and of the group's 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 and the Charities Act 2011.

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's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's 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 group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.
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 other information comprises the information included in the trustee's annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the 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 the knowledge and understanding of the group and parent charitable company 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 in relation to which the Companies Act 2006 and the Charities Act 2011 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 30, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and the section 151 of the Charities Act 2011 and report in accordance with those Acts.

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.

Those standards require us to comply with the Ethical Standards issued by the Financial Reporting Council (FRC), including "Ethical Standard – Provisions Available for Small Entities" in the circumstances set out in note 24 to the financial statements.
We have taken advantage of the exemptions in section 6 in providing non-audit services as set out in note 24.
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.
Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: health and safety, employment law and compliance with company and charity law and regulations.

Auditor's responsibilities for the audit of the financial statements (continued)

The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquire with management about actual and potential litigations and claims against the group or parent charitable company;
- Enquire with management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Reviewing board minutes;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.
A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Giles Kerkham FCA DChA (Senior Statutory Auditor)
For and on behalf of
Larking Gowen LLP
Chartered Accountants
Statutory Auditors
Ipswich
Date: 15 September 2021

Larking Gowen LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Consolidated Statement of Financial Activities including an income and expenditure account for the year ended 31 March 2021

				Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
					£	£	**£**	£
Income								
	Donations			5	3,192	250	**3,442**	1,950
	Other trading activities			4	335,639	-	**335,639**	354,693
	Investments				2,097	-	**2,097**	7,410
	Charitable activities:							
		Grants receivable		5	533,302	1,116,259	**1,649,561**	1,411,309
		Trading income		5	133,537	75	**133,612**	257,502
	Other Income			5	5,336	45	**5,381**	8,768
			Total		**1,013,103**	**1,116,629**	**2,129,732**	**2,041,632**
Expenditure								
	Raising funds:							
		Fundraising and trading costs		6	286,857	-	**286,857**	352,115
	Charitable activities			6	629,558	955,706	**1,585,264**	1,729,898
			Total		**916,415**	**955,706**	**1,872,121**	**2,082,013**
Net income/ (expenditure)					96,688	160,923	**257,611**	**(40,381)**
Transfers				19	-	-	-	**-**
Total movement in funds					96,688	160,923	257,611	**(40,381)**
Reconciliation of funds								
	Total funds brought forward as at 1 April 2020				1,251,998	786,752	**2,038,750**	**2,079,131**
	Total funds carried forward as at 31 March 2021			**19**	**1,348,686**	**947,675**	**2,296,361**	**2,038,750**

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

The net income and expenditure of the parent charity is disclosed in Note 3.

Consolidated Balance Sheet as at 31 March 2021

				2021		2020	
			Notes	£	£	£	£
Fixed assets							
	Tangible assets		10		997,379		1,021,079
	Intangible assets		11		1,800		3,600
	Investments		13		3,000		3,000
		Total fixed assets			1,002,179		1,027,679
Current assets							
	Debtors		14	324,235		177,788	
	Cash at bank and in hand			1,518,482		1,079,926	
				1,842,717		1,257,714	
Liabilities							
	Creditors: amounts due within one year		15	(538,779)		(246,643)	
Net current assets					1,303,938		1,011,071
Creditors: amounts due after more than one year			16		(9,756)		-
Total net assets					**2,296,361**		**2,038,750**
	Restricted funds		19		947,675		786,752
	Unrestricted funds				1,348,686		1,251,998
Total funds					**2,296,361**		**2,038,750**

The financial statements have been prepared in accordance with provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements on pages 34 to 62 were approved by the Board of Trustees on 2 September 2021 and signed on its behalf by:-

Kevin Ward

Chair of Trustee Board



John Shaw

Trustee



Company Number: 08316345

Unconsolidated Charity Balance Sheet as at 31 March 2021

				2021		2020	
			Notes	£	£	£	£
Fixed assets							
	Tangible assets		10	997,379		1,021,079	
	Invest-ments		12/13	3,006		3,006	
		Total fixed assets			1,000,385		1,024,085
Current assets							
	Debtors		14	300,890		164,150	
	Cash at bank and in hand			1,293,851		920,714	
				1,594,741		1,084,864	
Liabilities							
	Creditors: amounts due within one year		15	(393,108)		(108,022)	
Net current assets					1,201,633		976,842
Total net assets					**2,202,018**		**2,000,927**
	Restricted funds		19		947,675		786,752
	Unre-stricted funds				1,254,343		1,214,175
Total funds					**2,202,018**		**2,000,927**

The charity surplus for the year is £201,091 as disclosed in Note 3. The financial statements have been prepared in accordance with provisions applicable to small companies within Part 15 of the Companies Act 2006. 'The financial statements on pages 34 to 62 were approved by the Board of Trustees on 2 September 2021 and signed on its behalf by:-

Kevin Ward

Chair of Trustee Board



John Shaw

Trustee



Company Number: 08316345

Statement of cash flows for the year ended 31 March 2021

			2020/21	2019/20
			£	£
Cash flows from operating activities				
	Net cash provided by / (used in) operating activities		426,703	(58,777)
Cash flows from investing activities				
	Investment income		2,097	7,410
	Purchase of property, plant and equipment		-	(5,750)
	Purchase of Software Application		-	(5,400)
	Investment in Cirican LLP		-	(3,000)
Net cash provided by investing activities			2,097	(6,740)
Cash flows from financing activities				
	New bank loans	21	9,756	-
Net cash used in financing activities			9,756	-
Change in cash and cash equivalents in the reporting period			**438,556**	**(65,517)**
Cash and cash equivalents at the beginning of the year		21	1,079,926	1,145,443
Cash and cash equivalents at the end of the year		21	**1,518,482**	**1,079,926**
Reconciliation of net income / (expenditure) to net cash flow from operating activities				
Net income / (expenditure) for the reporting period			257,611	(40,381)
Adjustments for:				
	Depreciation charges		25,500	24,925
	Investment income		(2,097)	(7,410)
	(Increase)/Decrease in debtors		(146,447)	(18,667)
	Increase/ (Decrease) in creditors		292,136	(17,244)
Net cash provided by/(used in) operating activities			**426,703**	**(58,777)**

Notes to the Financial Statements for the year ended 31 March 2021

Community Action Suffolk is a private company limited by guarantee incorporated in England and Wales, registration number 08316345. The registered office is Brightspace, 160 Hadleigh Road, Ipswich, Suffolk, IP2 0HH.

1. Accounting policies

The significant accounting policies used in the preparation of these financial statements are:

(a) Basis of accounting and consolidation

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Action Suffolk 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 financial statements are presented in sterling (£) and all values are rounded to the nearest £, except where indicated.

(b) Group financial statements

Results of subsidiaries have been included in the Statement of Financial Activities on a line-by-line basis as they relate to trading activities, see note 4 for individual profit and loss accounts. The results of the parent company are included in the consolidated Statement of Financial Activities and are set out in note 3. The balance sheets of subsidiaries have been consolidated on a line by line basis.

As permitted by Companies Act 2006, Section 408 the Statement of Financial Activities of the parent company is not presented with these accounts.

(c) Going Concern

The trustees have considered the company and group's position at the time of signing the financial statements. Despite the operational and financial challenges caused by Covid-19, the company and group continued to maintain and in some areas strengthened their services over the last year. The trustees are confident that the company and group are now entering a Covid-19 recovery period and have been able to prepare budgets and forecasts for the short and medium term that demonstrate resource adequacy. The trustees have also considered the company and group's financial strength, the contracts and funding agreements in place, its portfolio of activities, the improved relationships with funders, the lessening impact of the disease on operations and finances and the measures available to mitigate ongoing costs.

Based on this, the trustees have concluded that they have a reasonable expectation, that the company and group will have adequate resources to continue in operational existence for the foreseeable future, being at least twelve months from the date of signing these financial statements. They continue to adopt the going concern basis of accounting in preparing these financial statements.

Notes to the Financial Statements (continued) for the year ended 31 March 2021

(d) Company status

The charity is a company limited by guarantee. The members of the company are the trustees named in the Trustees' Report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

(e) Income

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

Grants and donations are recognised when the group has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

(f) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Costs of raising funds are those incurred in attracting grant and other funding and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with community services and include both the direct and indirect costs relating to these activities.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs are part of support costs and include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

(g) VAT

For VAT purposes the charity is partially exempt. The charity's irrecoverable VAT is treated as an expense and is included under the appropriate cost headings, under fundraising and trading costs and charitable activities.

(h) Fixed Assets and Depreciation

Tangible fixed assets are recognised at cost and depreciated on a straight line basis over their estimated useful lives as follows:

Freehold buildings	50 years
Office equipment	5 years
Computer equipment	3 years
Fixtures and fittings	15 years

Freehold Land is not depreciated.

Items of equipment are capitalised where the purchase price including VAT, exceeds £2,000.

Intangible fixed assets are recognised at cost and depreciated on a straight line basis over their estimated useful lives as follows:

Software Application	3 years

(i) Funds

Funds fall into two categories; restricted, where their use is governed by the wishes of the entity providing the funds or the contractual terms under which the funds are earned and, unrestricted, where there are no pre-conditions to the use of the funds other than the charitable objectives of the organisation.

Funds are transferred from restricted to unrestricted funds as they become free from the relevant restrictions.

It is the aim of the charity to maintain the balance of unrestricted reserves at a level that would give it the ability to continue functioning in times of major funding change and to invest in projects for which only partial third party funding is available.

(j) Investments

Investments consist of a holding in Cirican LLP and holdings in subsidiary companies and are included at cost, less provision for impairment.

(k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of 100 days or less from the date of acquisition or opening of the deposit or similar account.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Other receivables are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

(m) Creditors

Creditors and provisions are recognised where the group 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. Short term creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Other financial liabilities are measured at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Notes to the Financial Statements (continued) for the year ended 31 March 2021

(n) Financial instruments

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

(o) Pension scheme

The company set up a workplace pension scheme with Royal London in July 2017 and the company has complied with the auto-enrolment pension regulations. Pension payments are charged to the Statement of Financial Activities when paid.

(p) Taxation

No charge to taxation arises in the accounts of the commercial trading subsidiaries, reflecting the expectation that the taxable profits of the companies will be paid by gift aid to the charity within 9 months of the year end, thus fully relieving the companies Corporation Tax.

2. Judgements in applying accounting policies and key sources of estimation uncertainty

The trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These estimates and judgements are continually evaluated and are based on historical experience and other factors considered relevant. Actual results may differ from these estimates.

The judgements, estimates and assumptions which have significant risk of causing a material adjustment to the carrying amount of assets and liabilities are set out below:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 10 for the carrying amount of the property plant and equipment, and note 1(h) for the useful economic lives for each class of assets.

Notes to the Financial Statements (continued) for the year ended 31 March 2021

3. Financial Activities of the Charity

The financial activities shown in the consolidated statement includes those of the charity's wholly owned subsidiaries as listed in note 4. A summary of the financial activities undertaken by the parent charity is set out below:

			2020/21	2019/20
			£	£
Income				
	Incoming resources from:			
		Raising funds	64,232	86,663
		Charitable Activities	1,783,174	1,668,811
		Other	5,381	8,768
		Total income	**1,852,787**	**1,764,242**
Expenditure				
		Raising funds	26,119	15,074
		Charitable Activities	1,625,577	1,795,098
		Total expenditure	**1,651,696**	**1,810,172**
		Net movement in funds	**201,091**	**(45,930)**
Total Funds				
		At the beginning of the year	2,000,927	2,046,857
		Movement in funds for the year	201,091	(45,930)
		Total Funds at the end of the year	**2,202,018**	**2,000,927**
Represented by				
		Restricted funds	947,675	786,752
		Unrestricted funds	1,254,343	1,214,175
			2,202,018	**2,000,927**

Notes to the Financial Statements (continued) for the year ended 31 March 2021

4. Subsidiary Companies

The charity owns 100% of the share capital of its trading subsidiaries, which are all registered in England. The companies gift aid their taxable profits to Community Action Suffolk. A summary of the companies trading results and capital and reserves is shown below. These results are consolidated into the group accounts.

	Business Services at CAS Limited	**IT Services at CAS Limited**	**DBS at CAS Limited**
Company registration number	**03332778**	**04281770**	**02919237**
2020/21	£	£	£
Turnover	170,316	80,376	84,947
Cost of sales	-	(34,388)	(62,963)
Gross Profit	170,316	45,988	21,984
Administrative expenses	(103,927)	(26,744)	(18,526)
Operating Profit	66,389	19,244	3,458
Interest receivable and similar income	8	-	244
Profit after tax	66,397	19,244	3,702
Retained Earnings			
At the beginning of the year	28,985	2,883	5,959
Profit for the year	66,397	19,244	3,702
Distribution - donation to parent company	(23,985)	(2,883)	(5,959)
Retained earnings at the end of the year	71,397	19,244	3,702

Notes to the Financial Statements (continued) for the year ended 31 March 2021

The net incoming resources reflected in the Statement of Financial Activities are as follows:

2020/21			
	£	**£**	**£**
Operating Profit	66,389	19,244	3,458
The aggregate of the assets, liabilities and funds was:			
Assets	222,551	29,456	20,655
Liabilities	(151,152)	(10,210)	(16,951)
	71,399	19,246	3,704

During the year Community Buying at CAS Limited (company registration number 04794467) was dissolved.

Notes to the Financial Statements (continued) for the year ended 31 March 2021

4. Subsidiary Companies (continued)

	Business Services at CAS Limited	IT Services at CAS Limited	DBS at CAS Limited
Company registration number	**03332778**	**04281770**	**02919237**
2019/20	**£**	**£**	**£**
Turnover	161,604	55,831	137,258
Cost of sales	-	(25,494)	(106,538)
Gross Profit	161,604	30,337	30,720
Administrative expenses	(102,664)	(27,454)	(24,761)
Operating Profit	58,940	2,883	5,959
Interest receivable and similar income	45	-	-
Profit after tax	58,985	2,883	5,959
Retained Earnings			
At the beginning of the year	25,474	1,674	5,126
Profit for the year	58,985	2,883	5,959
Distribution - donation to parent company	(55,474)	(1,674)	(5,126)
Retained earnings at the end of the year	28,985	2,883	5,959

The net incoming resources reflected in the Statement of Financial Activities are as follows:

2019/20			
	£	**£**	**£**
Operating Profit	58,940	2,883	5,959
The aggregate of the assets, liabilities and funds was:			
Assets	165,054	9,387	22,018
Liabilities	(136,067)	(6,502)	(16,057)
	28,987	2,885	5,961

Notes to the Financial Statements (continued) for the year ended 31 March 2021

5. Group Income

	Unrestricted Funds	Restricted Funds	Total Funds 2020/21	Unrestricted Funds	Restricted Funds	Total Funds 2019/20
	£	£	£	£	£	£
Donations	3,192	250	**3,442**	1,300	650	**1,950**
Grants Receivable by strategic priority:						
Priority 1 - Build capacity and sustainability in VCSE sector	190,652	215,604	**406,256**	154,205	81,736	**235,941**
Priority 2 - Community and Voluntary Action	190,652	496,905	**687,557**	154,204	382,811	**537,015**
Priority 3 - Strategic relationships and partnerships	151,998	403,750	**555,748**	122,940	515,413	**638,353**
	533,302	1,116,259	**1,649,561**	431,349	979,960	**1,411,309**
Trading income by strategic priority:						
Priority 1 - Build capacity and sustainability in VCSE sector	68,248	-	**68,248**	131,604	-	**131,604**
Priority 2 - Community and Voluntary Action	40,320	75	**40,395**	77,750	-	**77,750**
Priority 3 - Strategic relationships and partnerships	24,969	-	**24,969**	48,148	-	**48,148**
	133,537	75	**133,612**	257,502	-	**257,502**
Other Income	5,336	45	**5,381**	4,888	3,880	**8,768**

Income from investments was unrestricted in both periods..

Notes to the Financial Statements (continued) for the year ended 31 March 2021

6. Total Group Expenditure

	2020/21	Staff costs	Other costs	Depreciation	Support costs	Total 2020/21
		£	£	£	£	£
Costs of raising funds:		100,764	117,866	1,800	66,427	286,857
Charitable activities:						
	Priority 1 - Build capacity and sustainability in VCSE sector	166,029	130,554	-	93,909	390,492
	Priority 2 - Community and Voluntary Action	393,955	74,408	-	144,070	612,433
	Priority 3 - Strategic relationships and partnerships	134,778	332,631	-	114,930	582,339
		694,762	537,593	-	352,909	1,585,264
Total resources expended		795,526	655,459	1,800	419,336	1,872,121
Support costs		305,540	90,096	23,700	(419,336)	-
		1,101,066	745,555	25,500	-	1,872,121

In the current and previous period all costs of raising funds was unrestricted. In the current period £955,706 of charitable activities costs was restricted (2020: £1,022,182). The remainder was unrestricted. The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below.

	Governance	Other support	Total allocated	Allocation basis
	£	£	£	
Staff costs	19,110	286,430	305,540	Staff time
Other costs	16,946	73,150	90,096	Direct use
Depreciation	-	23,700	23,700	Direct use
	36,056	383,279	419,336	

Support costs have been allocated to priorities on the basis of income received.

Notes to the Financial Statements (continued) for the year ended 31 March 2021

6. Total Group Expenditure (continued)

	2019/20	Staff costs	Other costs	Depreciation	Support costs	Total 2019/20
		£	£	£	£	£
Costs of raising funds:		113,416	156,623	1,800	80,276	352,115
Charitable activities:						
	Priority 1 - Build capacity and sustainability in VCSE sector	158,479	166,336	-	83,929	408,744
	Priority 2 - Community and Voluntary Action	376,040	94,802	-	140,382	611,224
	Priority 3 - Strategic relationships and partnerships	128,649	423,799	-	157,482	709,930
		663,168	684,937	-	381,793	1,729,898
Total resources expended		776,584	841,560	1,800	462,069	2,082,013
Support costs		331,829	107,115	23,125	(462,069)	-
		1,108,413	948,675	24,925	(0)	2,082,013

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below.

	Governance	Other support	Total allocated	Allocation basis
	£	£	£	
Staff costs	18,889	312,940	331,829	Staff time
Other costs	9,650	97,465	107,115	Direct use
Depreciation	-	23,125	23,125	Direct use
	28,539	433,530	462,069	

Notes to the Financial Statements (continued) for the year ended 31 March 2021

7. Staff costs

	2020/21	2019/20
	No.	No.
The average monthly number of employees during the period was:		
Administration	6	7
Field Officers and Infrastructure Services	41	45
	47	52
	£	£
Wages and salaries	986,856	994,514
Social security costs	76,656	75,124
Pension costs	37,554	34,971
	1,101,066	1,104,609
Agency staff costs	-	-
Other staff related costs	-	3,804
	1,101,066	1,108,413

Other Staff related costs include redundancy payments of £nil (2020:£3,804).

All amounts were paid in the period and are recognised on the basis set out in accounting policy 1(f).

No. of employees whose total emoluments (excluding employer pension costs) for the reporting period to fall within each band of £10,000, from £60,000 upwards.

	2020/21	2019/20
	No.	No.
£60,001 - £70,000	1	1

No trustee received any remuneration in the current or previous year.

During the year ended 31 March 2021, no out of pocket travel expenses were paid to any trustee (2020: nil).

The key management personnel in the year received a total remuneration of £168,327 (2020: £165,151).

Notes to the Financial Statements (continued) for the year ended 31 March 2021

8. Net Incoming Resources

		Total	Total
Net incoming resources are stated after charging:		**2020/21**	**2019/20**
		£	**£**
Depreciation of owned tangible fixed assets		23,700	23,125
Amortisation on owned intangible fixed assets		1,800	1,800
Remuneration of the company's auditors (inclusive of irrecoverable VAT)			
	- audit of charity	9,486	9,300
	- audit of one subsidiary	5,020	4,920
	- non-audit services	2,440	4,130

9. Taxation

No liability to corporation tax arises on the results reflected in these financial statements. The element relating to the charity qualifies for relief from corporation tax under the Income and Corporation Taxes Act 2010, Sections 466 to 493.

10. Tangible fixed assets for the group and charity

	Office equipment	Fixtures & fittings	Freehold property	Total
	£	**£**	**£**	**£**
Cost				
As at 1 April 2020	154,989	117,471	1,171,730	**1,444,190**
Additions	-	-	-	**-**
Disposals	-	-	-	**-**
As at 31 March 2021	**154,989**	**117,471**	**1,171,730**	**1,444,190**
Depreciation				
As at 1 April 2020	154,989	84,640	183,482	**423,111**
Charge for the year	-	7,831	15,869	**23,700**
On disposals	-	-	-	**-**
As at 31 March 2021	**154,989**	**92,471**	**199,351**	**446,811**
Net book value				
As at 31 March 2021	**-**	**25,000**	**972,379**	**997,379**
As at 31 March 2020	-	**32,831**	**988,248**	**1,021,079**

Included in freehold property is land of £450,000 (2020: £450,000) that is not depreciated.

Notes to the Financial Statements (continued) for the year ended 31 March 2021

11. Intangible fixed assets for the group

	Software Application	Total
	£	£
Cost		
As at 1 April 2020	5,400	**5,400**
Additions	-	**-**
Disposals	-	**-**
As at 31 March 2021	**5,400**	**5,400**
Depreciation		
As at 1 April 2020	1,800	**1,800**
Charge for the year	1,800	**1,800**
On disposals	-	**-**
As at 31 March 2021	**3,600**	**3,600**
Net book value		
As at 31 March 2021	**1,800**	**1,800**
As at 31 March 2020	3,600	**3,600**

12. Investments in subsidiaries

	Total	Total
	2020/21	2019/20
	£	£
Cost		
As at 1 April 2020	6	8
Disposal	-	(2)
As at 31 March 2021	**6**	**6**

The charitable company holds 100% of the share capital of:
Business Services at CAS Limited
IT Services at CAS Limited
DBS at CAS Limited
During the year Community Buying at CAS Limited was dissolved.
Note 4 sets out details of the subsidiary companies.

Notes to the Financial Statements (continued) for the year ended 31 March 2021

13. Other Investments

	Total	Total
	2020/21	**2019/20**
	£	**£**
Cost		
As at 1 April 2020	3,000	-
Addition	-	3,000
As at 31 March 2021	**3,000**	**3,000**

During 2019/20 the charity invested in Cirican LLP.

14. Debtors

	Group			Charity	
	2020/21	**2019/20**		**2020/21**	**2019/20**
	£	**£**		**£**	**£**
Amounts falling due within one year:					
Trade debtors	294,335	155,295		274,607	131,556
Prepayments and accrued income	24,848	22,493		21,231	20,123
Other debtors	5,052	-		5,052	-
Amounts owed by subsidiary undertakings	-	-		-	12,471
	324,235	**177,788**		**300,890**	**164,150**

Notes to the Financial Statements (continued) for the year ended 31 March 2021

15. Creditors: Amounts falling due within one year

	Group			Charity	
	2020/21	**2019/20**		**2020/21**	**2019/20**
	£	**£**		**£**	**£**
Trade creditors	23,855	26,151		15,710	17,302
Other creditors	139,732	125,398		13,062	11,594
Accruals and deferred income	350,915	70,132		317,175	46,629
Taxation and social security payable	24,277	24,962		24,277	24,962
Amounts owed to subsidiary undertakings	-	-		22,886	7,535
	538,779	**246,643**		**393,108**	**108,022**

Deferred income comprises

	Group	Charity
	£	**£**
Deferred income at 1 April 2020	44,701	26,538
Amounts released to income earned from charitable activities	(44,701)	(26,538)
Amounts deferred in the year	322,517	295,238
Deferred income at 31 March 2021	322,517	295,238

16. Creditors: Amounts falling due after more than one year

	Group			Charity	
	2020/21	**2019/20**		**2020/21**	**2019/20**
	£	**£**		**£**	**£**
Bounce Back Loan	9,756	-		-	-
	9,756	-		-	-

During March 2021 the DBS at CAS Ltd subsidiary applied for and received a Bounce Back Loan of £10,000. The loan has a 6 year term with a 2.50% per annum interest rate, fixed for the duration of the loan. During the first 12 months the UK Government will pay interest due under this loan to the bank. No repayment of capital is required during the first 12 months of the loan.

Notes to the Financial Statements (continued) for the year ended 31 March 2021

17. Financial Commitments

Commitments under operating leases

At 31 March 2021 the group had future minimum lease payments under non-cancellable operating leases as follows:

	2020/21	2019/20
	£	£
Property leases		
Not later than one year	-	-
Equipment leases		
Not later than one year	16,803	3,236
Later than one year and not later than five years	54,135	1,336
Total Equipment leases	**70,938**	**4,572**

Capital Commitments

At 31 March 2021 the group had capital commitments of £7,980 (2020: £14,820) in respect of a software application and licence contracted but not completed.

18. Pension arrangements

Contributions to the company workplace pension scheme were made in respect of staff. Pension costs are charged to the Statement of Financial Activities when paid. The pension charge for the year amounts to £37,554 (2020: £34,971). Contributions amounting to £5,884 (2020: £5,719) were payable to the scheme at 31 March 2021 and are included within creditors.

Notes to the Financial Statements (continued) for the year ended 31 March 2021

19. Restricted Funds - 20/21

Revenue	1 April 2020	Income	Expenditure	Transfers	31 March 2021
	£	£	£	£	£
Funding 4 Suffolk - Suffolk County and District Councils	-	7,650	(7,650)		-
Prohelp	5,870	-	(937)		4,933
Big Lottery Fund - Prohelp	2,432	20,429	(17,352)		5,509
Social Investment - Barrow Cadbury Trust	8,928	15,000	(17,627)	(6,301)	-
Social Investment -Suffolk County Council	1,592	-	-		1,592
New Anglia Social Investment Partnership	-	18,957	(15,371)	6,301	9,887
Power2Change - Community Business	34	2,334	(2,368)		-
Food Bank support work - Suffolk County Council	-	118,583	(88,783)		29,800
Community Restart -Suffolk County Council	-	13,846	-		13,846
VCSE recovery and support - Suffolk County Council	-	18,805	(8,543)		10,262
Youth Work Training - Suffolk County Council	34,445	-	(3,782)		30,663
Priority 1 - Build capacity and sustainability in VCSE sector	53,301	215,604	(162,413)	-	106,492
This Community Can - Sport England	35,010	7,500	(38,371)		4,139
Felixstowe Timebank - East Suffolk Council	2,730	-	(2,730)		-
Volunteer Passport - East Suffolk Council	8,117	75	(5,308)		2,884
CALM Cuppa - East Suffolk Council	4,613	-	(4,613)		-
Volunteering campaign - East Suffolk Council	-	5,852	(1,454)		4,398
Covid support Buddies - Suffolk County Council	-	140,000	(13,352)		126,648
ABCD E-learning - Suffolk County and District Councils	-	4,650	1,350		6,000
Suffolk Good Neighbours Scheme - Big Lottery Fund	29,269	48,432	(48,678)		29,023
Suffolk Good Neighbours Scheme - Covid extension - Big Lottery Fund	-	60,000	(60,000)		-
Lowestoft Community Capacity - Big Lottery Fund	60,460	129,625	(109,425)		80,660
Local Conversations - People's Health Trust	45,243	100,519	(103,073)		42,689
Young Leadership - Legacy Funds	10,917	622	(10,254)		1,285
Priority 2 - Community and Voluntary Action	196,359	497,275	(395,908)		297,726

Notes to the Financial Statements (continued) for the year ended 31 March 2021

Revenue	1 April 2020	Income	Expenditure	Transfers	31 March 2021
Minding the Gap - Big Lottery Fund and ESF Building Better Opportunities	4,854	377,250	(355,774)		26,330
VCSE Business Support - SNEE ICS/NHSEI	40,000	-	(12,905)		27,095
VCSE Design Panel - SNEE ICS	-	2,000	(2,000)		-
Rural Proofing - East Suffolk Council	-	15,000	(1,248)		13,752
VCS Emergencies Partnership - NAVCA	-	9,500	(9,500)		-
Suffolk Information Partnership - Suffolk County Council	3,408	-	(42)		3,366
Awards Funds - various sponsors	680	-	-		680
Priority 3 - Strategic relationships and partnerships	**48,942**	**403,750**	**(381,469)**	**-**	**71,223**
Revenue	**298,602**	**1,116,629**	**(939,790)**	**-**	**475,441**
Brightspace	409,297	-	(15,130)	-	394,167
Kirkley Centre	78,853	-	(786)	-	78,067
		-			
Capital (expenditure split equally to 3 priorities)	**488,150**	**-**	**(15,916)**	**-**	**472,234**
Total	**786,752**	**1,116,629**	**(955,706)**	**-**	**947,675**

The restricted capital funds represent freehold property acquired with the assistance of restricted funding.

Notes to the Financial Statements (continued) for the year ended 31 March 2021

19. Restricted Funds - 19/20

Revenue	1 April 2019	Income	Expenditure	Transfers	31 March 2020
	£	£	£	£	£
One Suffolk - Suffolk County Council	7,250	-	-	(7,250)	-
Funding 4 Suffolk - Suffolk County and District Councils	-	8,580	(8,580)		-
Prohelp	10,531	7,000	(11,661)		5,870
Big Lottery Fund - Prohelp	-	9,815	(7,383)		2,432
Social Investment - Barrow Cadbury Trust	4,956	30,000	(26,028)		8,928
Social Investment -Suffolk County Council	1,735	4,500	(4,643)		1,592
Power2Change - Community Business	-	7,668	(7,634)		34
Youth Work Training - Suffolk County Council	34,933	14,173	(14,661)		34,445
Priority 1 - Build capacity and sustainability in VCSE sector	59,405	81,736	(80,590)	(7,250)	53,301
This Community Can - Sport England	30,883	44,011	(39,884)		35,010
Felixstowe Timebank - East Suffolk Council	3,863	8,572	(9,705)		2,730
Volunteer Passport - East Suffolk Council	15,944	-	(7,827)		8,117
Suffolk Action Week	-	2,000	(2,000)		-
CALM Cuppa - East Suffolk Council	-	5,004	(391)		4,613
Suffolk Good Neighbours Scheme - Big Lottery Fund	30,020	48,485	(49,236)		29,269
Lowestoft Community Capacity - Big Lottery Fund	32,651	127,542	(99,733)		60,460
Local Conversations - People's Health Trust	85,574	120,451	(160,782)		45,243
Young Leadership - Legacy Funds	25,354	-	(14,437)		10,917
Suffolk Community Foundation - Dementia Friendly Communities Fund	2,167	-	(2,167)		-
Suffolk Community Foundation - #iwill Fund	1,496	-	(1,496)		-
Big Local Trust North Ipswich	11,295	25,366	(36,661)		-
Priority 2 - Community and Voluntary Action	239,247	381,431	(424,319)	-	196,359

Notes to the Financial Statements (continued) for the year ended 31 March 2021

19. Restricted Funds - 19/20

Revenue	1 April 2019	Income	Expenditure	Transfers	31 March 2020
Macmillan Cancer Support - Research Project	-	5,000	(5,000)		-
Minding the Gap - Big Lottery Fund and ESF Building Better Opportunities	23,646	460,413	(479,205)		4,854
VCSE Business Support - SNEE ICS/NHSEI	-	40,000	-		40,000
Transition Triangle	274	-	(274)		-
Suffolk Community Foundation - Cultural Education Partnership	-	15,000	(15,000)		-
Suffolk Information Partnership - Suffolk County Council	3,184	260	(36)		3,408
Awards Funds - various sponsors	704	650	(674)		680
Our Place - Suffolk County Council	1,168	-	(1,168)		-
Priority 3 - Strategic relationships and partnerships	**28,976**	**521,323**	**(501,357)**	**-**	**48,942**
Revenue	**327,628**	**984,490**	**(1,006,266)**	**(7,250)**	**298,602**
Brightspace	424,427	-	(15,130)	-	409,297
Kirkley Centre	79,639	-	(786)	-	78,853
		-			
Capital (expenditure split equally to 3 priorities)	**504,066**	**-**	**(15,916)**	**-**	**488,150**
Total	**831,694**	**984,490**	**(1,022,182)**	**(7,250)**	**786,752**

The restricted capital funds represent freehold property acquired with the assistance of restricted funding.

A transfer of £7,250 was made from restricted funds to unrestricted funds in relation to the One Suffolk Project which no longer has restricted funding.

19. Restricted Funds (continued)

The restricted funds detailed on the preceding pages are to be applied for the specific purposes agreed with the respective funders or donors. The restricted revenue funds cover the three main areas of the charity's focus: Priority 1 - Build capacity and sustainability in VCSE Sector, Priority 2 - Community and Voluntary Action, Priority 3 - Strategic relationships and partnerships. Further details of these activities are included in the Trustees' report.

Notes to the Financial Statements (continued) for the year ended 31 March 2021

20. Analysis of net assets between funds

	2020/21	2020/21	2020/21
	Unrestricted	**Restricted**	**Total**
	£	**£**	**£**
Group			
Tangible fixed assets	525,145	472,234	**997,379**
Intangible fixed assets	1,800	-	**1,800**
Investments	3,000	-	**3,000**
Loan	(9,756)	-	**(9,756)**
Net current assets	828,497	475,441	**1,303,938**
Total	**1,348,686**	**947,675**	**2,296,361**
Charity			
Tangible fixed assets	525,145	472,234	**997,379**
Investments	3,006	-	**3,006**
Net current assets	726,192	475,441	**1,201,633**
Total	**1,254,343**	**947,675**	**2,202,018**
	2019/20	**2019/20**	**2019/20**
	Unrestricted	**Restricted**	**Total**
	£	**£**	**£**
Group			
Tangible fixed assets	532,929	488,150	**1,021,079**
Intangible fixed assets	3,600	-	**3,600**
Investments	3,000	-	**3,000**
Net current assets	712,469	298,602	**1,011,071**
Total	**1,251,998**	**786,752**	**2,038,750**
Charity			
Tangible fixed assets	532,929	488,150	**1,021,079**
Investments	3,006	-	**3,006**
Net current assets	678,240	298,602	**976,842**
Total	**1,214,175**	**786,752**	**2,000,927**

Notes to the Financial Statements (continued) for the year ended 31 March 2021

21. Analysis of changes in net debt

	At 1 April 2020	Cash flows	Other non-cash changes	At 31 March 2021
	£	£	£	£
Cash and cash equivalents				
Cash	277,044	(15,158)		**261,886**
Overdrafts	-	-	-	**-**
Cash equivalents	802,882	453,714		**1,256,596**
	1,079,926	438,556	-	**1,518,482**
Borrowings				
Debt due wthin one year	-	-	-	**-**
Debt due after one year	-	(9,756)	-	**(9,756)**
	-	(9,756)	-	**(9,756)**
Total	**1,079,926**	**428,800**	**-**	**1,508,726**

22. Related party transactions

In 2020/21 the following transactions took place between the charity and its wholly owned subsidiary companies:

	2020/21	2019/20
	£	£
Donations to Charity	32,828	62,274
Cost recharges & fees from the charity to subsidiary companies	26,119	15,074

The amounts owed to/from the charity by/to the subsidiary companies at 31st March were:

	2020/21	2019/20
	£	£
Business Services @ CAS Limited	(5,642)	(7,535)
IT Services at CAS Limited	(17,237)	2,742
DBS at CAS Limited	(7)	9,729

Notes to the Financial Statements (continued) for the year ended 31 March 2021

23. Government grants

Income from government grants comprises:

		2020/21	2019/20
		£	£
	Grants supporting general charitable activities	530,802	429,986
	Grants supporting specific activities	165,358	40,556
Included within the above are Covid grants as follows:			
	Job Retention Scheme grants	18,121	-
	Retail, Hospitality and Leisure grants	41,057	-
	Additional Restrictions grants	22,760	-
		81,938	-

24. Non audit services

Our auditors, Larking Gowen, provided non-audit services in April and May 2021, assisting with an update to IT systems. This consisted of liaising with a subcontractor and checking the work of the subcontractor.

Birketts

Clear Legal Advice



Your cause is our cause.

For expert legal advice, contact Birketts' Charities and Not for Profit Team

Liz Brownsell Partner, Head of Charities

01473 406383 **liz-brownsell@birketts.co.uk**

birketts.co.uk/charities


COMMUNITY
ACTION
SUFFOLK
Strengthening the voluntary and community sector