

Annual Report and Financial Statements

for the year ended 31st March 2022



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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

763 Total Billable Hours

£68,899 Billable Equivalent

45 MATCHES

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.

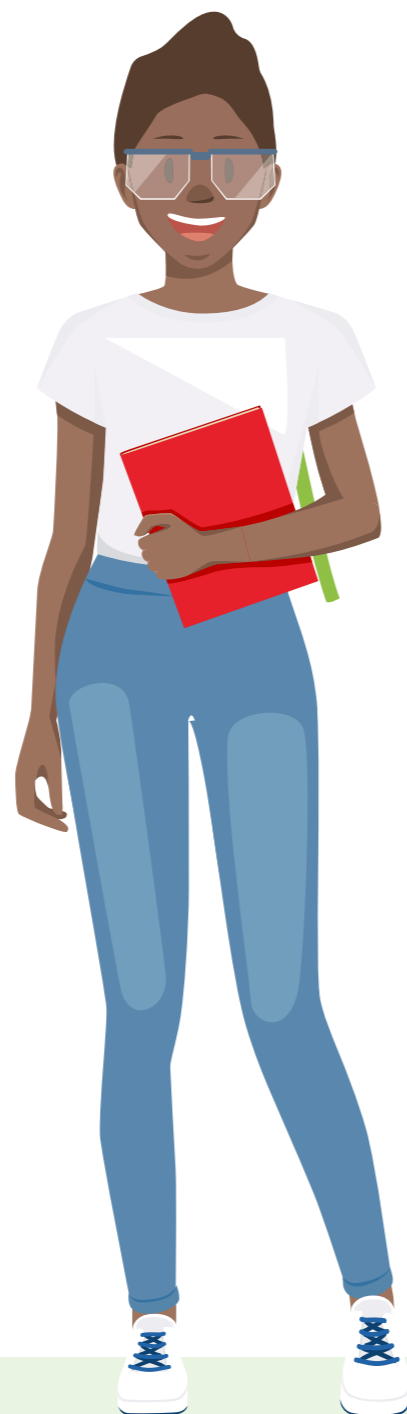
Findings from this year's **Suffolk Volunteering Survey** suggest that volunteers have been looking for more flexible and diverse roles, including home-based, family friendly and opportunities for young people and has informed the refresh of the **Suffolk Volunteer Strategy**. We've been supporting many 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

Rural Housing

5 Housing Needs Surveys completed

14

Affordable new homes built for local people

3 New housing developments on Rural Exception Sites



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

110+

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

Individuals participating in workshops and events

Buddy Up

72

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

BUDDY UP VOLUNTEERS

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

500 People have joined the youth focus network

120 People attended the Youth Work Conversations 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.

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 event 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

VCSE Network

4 Multi Cultural engagement sessions

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	<ul style="list-style-type: none"> • 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 County 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

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

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.

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-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 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.

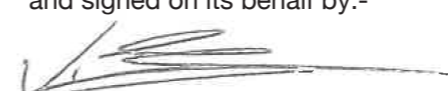
CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2022

	Note	2022 £	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		<u>2,353,118</u>	<u>2,202,018</u>
Restricted funds	19	1,013,159	947,675
Unrestricted funds		1,339,959	1,254,343
Total funds		<u>2,353,118</u>	<u>2,202,018</u>

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

Company Number: 08316345



Ben Matthews
Trustee

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		<u>588,610</u>	<u>438,556</u>
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	<u>2,107,092</u>	<u>1,518,482</u>
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		<u>608,587</u>	<u>426,703</u>

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.

(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 03332778	IT Services at CAS Limited 04281770	DBS at CAS Limited 02919237
Company registration number			
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 03332778	IT Services at CAS Limited 04281770	DBS at CAS Limited 02919237
Company registration number			
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
	<u>413,490</u>	<u>1,683,325</u>	<u>2,096,815</u>	<u>533,302</u>	<u>1,116,259</u>	<u>1,649,561</u>
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
	<u>226,281</u>	<u>-</u>	<u>226,281</u>	<u>133,537</u>	<u>75</u>	<u>133,611</u>
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
	<u>836,552</u>	<u>1,016,397</u>	<u>-</u>	<u>383,716</u>	<u>2,236,664</u>
Total resources expended	<u>939,562</u>	<u>1,159,682</u>	<u>1,800</u>	<u>445,099</u>	<u>2,546,142</u>
Support costs	321,251	99,728	24,120	(445,099)	-
	<u>1,260,814</u>	<u>1,259,410</u>	<u>25,920</u>	<u>-</u>	<u>2,546,142</u>

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 subsidiary management 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 £	Expendi- ture £	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 £	Expendi- ture £	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:

	2021/22 £	2020/21 £
Job Retention Scheme grants	-	18,121
Retail, Hospitality and Leisure grants	18,173	41,057
Additional Restrictions grants	-	22,760
	18,173	81,938

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