

ANNUAL REPORT AND FINANCIAL STATEMENTS

Year ended
31st March 2025

2024
—
2025

#This^sCAS



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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



ProHelp applications received

25

(Down 21)



(Down 11)

applicants to professional support matched.

9

QUALITY FRAMEWORK

Organisations worked with towards achieving Quality Standards

101

Organisations registered and downloaded the CAS HealthCheck

Up 9



Up 1

5

Organisations achieving the Quality Standard during the period



DOWNLOAD

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

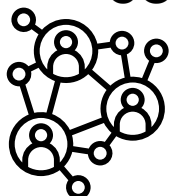
Up 1172

47

Closed courses
delivered to VCFSE
organisations

Up 26

NETWORKS AND CONFERNCES



54

Networks
hosted.
Down 5

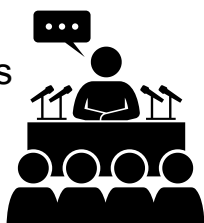
Individuals attended
networking events

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.”

”


Home Office

“...we are not frequently engaging with frontline practitioners from very small (voluntary sector) organisations ... the session was invaluable to our policy thinking”

Molly Steward
Victims and Education Policy Lead, Fraud Policy Unit
Home Office

CAS Safeguarding




“We do believe we had literally saved this person’s life because the threat was so great.”

Liz, CEO and Founder of Alunah

CAS Quality Standards


It helped make an idea reality. The Community Action Suffolk Quality Standard put me on the road to how I could develop the idea in my head. Thirteen year on I’ve got thirteen staff and lots of happy service users.

Bev Jay-Fenn CEO and Founder, Involve Active



CAS Quality Standard

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.

#VolunteerSuffolk
BE AMAZING. BE A VOLUNTEER

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

72

Youth groups/organisations attended



YOUTH CONFERENCE 2024

The East Suffolk Rural Youth Project will be continuing after the finish of Youth Focus Suffolk

EAST SUFFOLK RURAL YOUTH PROJECT

WHAT IS ESRYYP?

The East Suffolk Rural Youth Project is funded by East Suffolk Council to develop youth provision and support young people living locally in the district, focusing on each of the community partnership areas:

- Felixstowe Harbour
- Kesgrave, Martlesham and surrounding villages
- Framlingham, Wickham Market and surrounding villages
- Aldringham, Lutton, Saxmundham and surrounding villages
- Carlton Colville, Kesgrave, Southwood and surrounding villages
- Beccles, Bungay, Halesworth and surrounding villages
- Lowestoft and Northern Parishes

The project provides tailored support for each community based on engagement with young people about their needs and interests.

WHAT DOES ESRYYP DO?

- Scoping exercises and research
- Training
- Identifying and connecting organisations and individuals
- Working with communities to improve access to youth provision
- Put in place groups creating services and opportunities for young people

CURRENT ONGOING PROJECTS

1. Scoping exercises and research
Surveys are currently in circulation at a number of schools across East Suffolk asking young people what resources, and support they need in their local area as well as finding out what issues they face and what they would like to change.
2. East Suffolk Youth Provision Booklet
A booklet for young people covering all the resources that are available to them in their local area, within Suffolk and online. Information is split into each community partnership area as well as information that covers the whole region.
3. Assisting with the setting up of new youth clubs in rural areas

JESS FILBY

Community Development Officer
East Suffolk Rural Youth Project
jess.filby@east-suffolk.gov.uk

YOUTH FOCUS SUFFOLK

The legacy and impact of Youth Focus Suffolk 2023-24

Training

- Mental health and self-harm awareness
- Understanding neurodiversity in young people
- Safeguarding
- Mental health first aid
- Compassionate conversations
- Healthy relationships
- Online digital safety
- First aid - identified youth work

Youth Work Academy

- 10 people completed the YWA
- Attendees have gone on to:
 - Develop an art therapy business (with youth employment)
 - Volunteer in youth work environments
 - Work in mental health services
 - Health and social care
 - Support a local church using skills learnt from the YWA
 - Further training

Youth Focus Padlet

Attending and hosting networking events

- Link & Learn
- East of England and East Midlands Regional Youth Work Link
- Newmarket Youth Action Group
- Suffolk SEND Strategy
- Newmarket
- Bury St Edmunds Youth Intervention Group

Connecting, enabling and empowering communities and organisations

Scoping exercises and research

<https://www.communityactionsuffolk.org.uk/youth-focus/>



898

People connected to the youth focus network
(Increased by 239)



WORKING WITH YOUTH ORGANISATIONS

Training sessions facilitated

273

Interactions, phone calls, 1:1 support

13



"THE YOUTH OF TODAY,
are the leaders of tomorrow"

- NELSON MANDELA



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

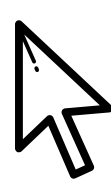
To create and maintain influential, equitable and beneficial relationships between the public, business and voluntary community and social enterprise sector.

CAS COMMUNICATIONS

47,513

Page views on CAS website

http://



SOCIAL MEDIA

New Followers

f 287


 200

in 219



353 ONE SUFFOLK WEBSITES HOSTED

CAS NETWORK AS OF 31ST MARCH 2025

2439  up by **276**
Organisations

4380  up by **685**
Individuals

IT SUPPORT

309

Customers
(up by 45)



358
Queries resolved from VCFSE sector
(up by 64)



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



Voice Facilitation Events hosted/attended

106



Representation

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...



The CAS Conference 2024
'Outcomes For All - Bringing Commerce and Community Together'



Overall, how would you rate your experience of the day?



97% of delegates rated the day as Good or Excellent

94% of delegates rated the Workshops as Good or Excellent

97% of delegates rated the Keynote Presentations and Networking Sessions as Good or Excellent

“

"Lots of valuable networking, tips and ideas about a wide range of topics - it felt like an excellent use of my time!"

”

“

Workshops were extremely useful in providing insights into social value

”

“

What did you learn from this event that will prove useful to your work?

The realisation that Giving is Good.

Networking was amazing

Collaboration is key

Too many to mention!

”

Do you feel you gained new knowledge or came away with something new from this Conference?

100% said Yes!



“

I learnt loads - made lots of new connections and now know about several organisations that can help our organisations development

”

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 an assessment of events that may occur and their likelihood
- ✓ A small contingency fund 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

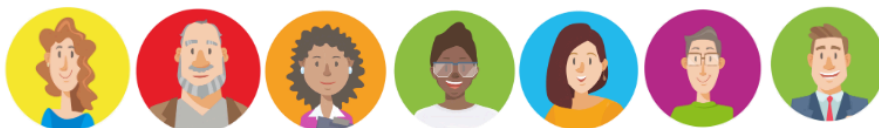
2025/26 will see the beginning of our new CAS Strategic Plan and work over the Spring/Summer will focus on embedding new ways of working. We will continue to deliver infrastructure services and activity by way of the 4 Functions of Local Infrastructure:







- 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



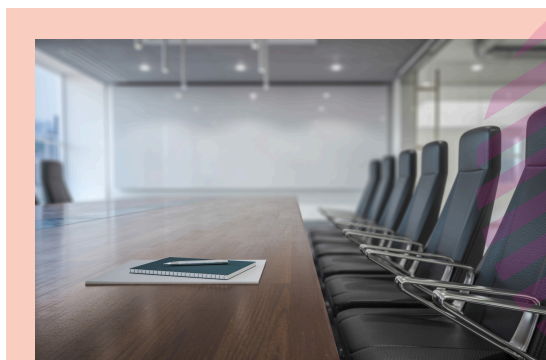
Funder	Project/ Service
Action with Communities in Rural England 	Rural projects and services
Department for Environment Food & Rural Affairs 	Rural projects and services
MHCLG via NAVCA  	VCFSE Emergencies Partnership
West Suffolk Alliance 	VCFSE Health and Engagement Lead
West Suffolk Council  	UKSPF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

Independent Auditors' report

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.

Independent Auditors' report

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.

Independent Auditors' report

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.

Independent Auditors' report

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

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

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 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 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		<u>31,465</u>	<u>37,433</u>
Change in cash and cash equivalents in the reporting period		<u>(200,905)</u>	<u>(45,529)</u>
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	<u>1,335,275</u>	<u>1,536,180</u>
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		<u>(232,370)</u>	<u>(82,962)</u>

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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.

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

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.

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

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.

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

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.

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

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.

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

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

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

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	IT Services at	DBS at CAS
	CAS Limited	CAS Limited	Limited
	03332778	04281770	02919237
	£	£	£
Company registration number			
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

Administrative 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

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

4. Subsidiary Companies (continued)

	Business		
	Services at	IT Services at	DBS at CAS
	CAS Limited	CAS Limited	Limited
	03332778	04281770	02919237
Company registration number			
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

Administrative 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

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

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.

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

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	

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

7. Staff Costs

The average monthly number of employees during the period was:

Administration

Field Officers and Infrastructure Services

2024/25	2023/24
No.	No.
8	7
40	42
<u>48</u>	<u>49</u>

Wages and salaries

Social security costs

Pension costs

£	£
1,199,398	1,135,536
101,218	91,652
40,970	36,789
<u>1,341,586</u>	<u>1,263,977</u>
0	15,317
0	28,071
<u>1,341,586</u>	<u>1,307,365</u>

Agency staff costs

Other staff related costs

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	2023/24
	No.	No.
£60,000 - £70,000	0	1
£70,000 - £80,000	<u>1</u>	<u>0</u>

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

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

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.

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

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-

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

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 subsidiary 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	Group & Charity
	2024/25	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

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

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	<u><u>0</u></u>	<u><u>0</u></u>
Equipment leases		
Not later than one year	11,185	16,974
Later than one year and not later than five years	<u>17,535</u>	<u>28,720</u>
Total Equipment leases	<u><u>28,720</u></u>	<u><u>45,694</u></u>

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.

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

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
VCSE 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

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

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
VCSE 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.

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

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	2024/25	2024/25
	Unrestricted	Restricted	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	2023/24	2023/24
	Unrestricted	Restricted	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

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

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