

# CSS Charitable Trust

Annual Report and Financial Statements  
for the Year Ended 31 March 2021

# **CSS Charitable Trust**

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# **CSS Charitable Trust**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

### **Objectives and activities**

#### ***Objects and aims***

The objective of the charity is the prevention and relief of financial hardship in the Braintree district and surrounding areas by providing grants, items and services to individuals in need and/or charities and other organisations working to prevent or relieve financial hardship.

#### ***Objectives, strategies and activities***

Due to the current pandemic, no fund raising events have taken place during the year.

This year we have been able to make donations using unrestricted reserves, to, amongst others, the Braintree Youth Project, Braintree and Bocking Public Gardens and Physion for Kids.

#### ***Public benefit***

The charity provides grants, items and services to individuals in need and/or charities and other organisations working to prevent or relieve financial hardship and is therefore deemed to be acting for public benefit.

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

### **Financial review**

#### ***Policy on reserves***

The charity is currently holding free reserves of £6,789 which the trustees feel is a reasonable level to ensure that they can continue to meet the charity's objectives.

#### ***Investment policy and objectives***

The charity holds funds in a current account which generates a small amount of interest.

### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund raising events have taken place since the year end which include dress down days, raffles and one of our employees also ran the Marathon to raise funds for the charity. The trustees of the Charity continue to meet to discuss the applications for funds.

### **Structure, governance and management**

#### ***Nature of governing document***

The charity is a Charitable Incorporated Organisation registered on 27 June 2013 and it is controlled by its governing document, the Foundation Model constitution.

#### ***Recruitment and appointment of trustees***

Excluding the first trustees, every trustee must be appointed for a term of two years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity's existing trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

#### ***Induction and training of trustees***

The charity trustees will make available to each new charity trustee, on or before his or her first appointment, a copy of the current version of the constitution and a copy of the CIO's latest annual report and statement of accounts.

# **CSS Charitable Trust**

## **Trustees' Report**

### ***Organisational structure***

The charity is run by the trustees of which there are currently four in total. The trustees meet on a regular basis to discuss the charity's activities.

### **Relationships with related parties**

#### **Contracts Support Services Limited**

There are close links with this Limited Company which is registered at Companies House.

### ***Major risks and management of those risks***

#### ***Risks faced***

The trustees have a duty to identify and review the risks to which the charity is exposed. They need to ensure that appropriate controls are in place to provide reasonable assurance and to mitigate future risks where possible.

The trustees meet on a regular basis to ensure that all risks are given due consideration and mitigated where possible.

### **Reference and Administrative Details**

|                              |  |
|------------------------------|--|
| Trustees:                    | Mr W Gleeson<br>Mrs E Blanche<br>Mr D Radmore (appointed 1 September 2020)<br>Mr S Blanks (appointed 1 September 2020)                         |
| Principal Office:            | 10-12 Manor Street<br>Braintree<br>Essex<br>CM7 3HP  |
| Charity Registration Number: | 1152628  |
| Bankers:                     | Natwest Bank PLC<br>47 High Street<br>Braintree<br>Essex<br>CM7 1JT  |
| Accountant                   | Lambert Chapman LLP<br>Chartered Accountants and Registered Statutory Auditors<br>3 Warners Mill<br>Silks Way<br>Braintree<br>Essex<br>CM7 3GB |

## **CSS Charitable Trust**

### **Trustees' Report**

The annual report was approved by the trustees of the charity on 25 January 2022 and signed on its behalf by:

.....  
Mr W Gleeson  
Trustee

## **CSS Charitable Trust**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 25 January 2022 and signed on its behalf by:

.....  
Mr W Gleeson  
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited  
Statutory Accounts of  
CSS Charitable Trust  
for the Year Ended 31 March 2021**

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of CSS Charitable Trust for the year ended 31 March 2021 as set out on pages 6 to 11 from the accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Trustees of CSS Charitable Trust, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of CSS Charitable Trust and state those matters that we have agreed to state to the Board of Trustees of CSS Charitable Trust a body, in this report in accordance with ICAEW Technical Release 08/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than CSS Charitable Trust and its Board of Trustees as a body for our work or for this report.

It is your duty to ensure that CSS Charitable Trust has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of CSS Charitable Trust. You consider that CSS Charitable Trust is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of CSS Charitable Trust. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....  
Lambert Chapman LLP  
3 Warners Mill  
Silks Way  
Braintree  
Essex  
CM7 3GB

27 January 2022

## CSS Charitable Trust

### Statement of Financial Activities for the Year Ended 31 March 2021

|                                    | Note | Unrestricted<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|------------------------------------|------|-------------------|--------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                   |                    |                    |
| Donations and legacies             | 2    | -                 | -                  | 2,375              |
| Other trading activities           | 3    | -                 | -                  | 14,816             |
| Total income                       |      | -                 | -                  | 17,191             |
| <b>Expenditure on:</b>             |      |                   |                    |                    |
| Raising funds                      | 4    | -                 | -                  | 4,852              |
| Charitable activities              | 5    | 9,017             | 9,017              | 11,741             |
| Total expenditure                  |      | 9,017             | 9,017              | 16,593             |
| Net movement in funds              |      | (9,017)           | (9,017)            | 598                |
| <b>Reconciliation of funds</b>     |      |                   |                    |                    |
| Total funds brought forward        |      | 15,806            | 15,806             | 15,208             |
| Total funds carried forward        | 11   | 6,789             | 6,789              | 15,806             |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 11.



# CSS Charitable Trust

## (Registration number: 1152628) Balance Sheet as at 31 March 2021

|   | Note | 2021<br>£    | 2020<br>£     |
|---|------|--------------|---------------|
| <b>Current assets</b>                                 |      |              |               |
| Cash at bank and in hand                              | 9    | 7,347        | 16,364        |
| <b>Creditors: Amounts falling due within one year</b> | 10   | <u>(558)</u> | <u>(558)</u>  |
| <b>Net assets</b>                                     |      | <u>6,789</u> | <u>15,806</u> |
| <b>Funds of the charity:</b>                          |      |              |               |
| <b>Unrestricted income funds</b>                      |      |              |               |
| Unrestricted funds                                    |      | <u>6,789</u> | <u>15,806</u> |
| <b>Total funds</b>                                    | 11   | <u>6,789</u> | <u>15,806</u> |

The financial statements on pages 6 to 11 were approved by the trustees, and authorised for issue on

25 January 2022 and signed on their behalf by:

.....  
Mr W Gleeson  
Trustee

# **CSS Charitable Trust**

## **Notes to the Financial Statements for the Year Ended 31 March 2021**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

CSS Charitable Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Exemption from preparing a cash flow statement**

The charity's income is below the threshold required for the inclusion of a cash flow statement within these financial statements.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund raising events have taken place since the year end which include dress down days, raffles and one of our employees also ran the Marathon to raise funds for the charity. The trustees of the Charity continue to meet to discuss the applications for funds.

#### **Income and endowments**

Voluntary income including donations that provide core funding or are of a general nature, is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### ***Other trading activities***

Other trading activities usually consist of fundraising income from events such as golf days, quiz nights and darts nights. This income is recognised upon receipt when it can be measured reliably.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

#### ***Raising funds***

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

## CSS Charitable Trust

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Taxation

The charity is potentially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and bank balances.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

#### 2 Income from donations and legacies

|                         | Unrestricted<br>funds<br>General<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-------------------------|---------------------------------------|--------------------|--------------------|
| Donations and legacies; |                                       |                    |                    |
| Donations               | -                                     | -                  | 2,375              |
|                         | -                                     | -                  | 2,375              |

#### 3 Income from other trading activities

|                         | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ | Total<br>2020<br>£ |
|-------------------------|---------------------------------------|---------------------|--------------------|
| Events income;          |                                       |                     |                    |
| Income from fundraising | -                                     | -                   | 14,816             |
|                         | -                                     | -                   | 14,816             |

# CSS Charitable Trust

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 4 Expenditure on raising funds

#### a) Costs of trading activities

|                            | Unrestricted<br>funds<br>General<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|----------------------------|---------------------------------------|--------------------|--------------------|
| Fundraising trading costs; |                                       |                    |                    |
| Fundraising                | -                                     | -                  | 4,852              |
|                            | -                                     | -                  | 4,852              |

### 5 Expenditure on charitable activities

|                      | Note | Unrestricted<br>General<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|----------------------|------|------------------------------|--------------------|--------------------|
| Charitable donations |      | 8,455                        | 8,455              | 11,090             |
| Bank charges         |      | 4                            | 4                  | 99                 |
| Governance costs     | 6    | 558                          | 558                | 552                |
|                      |      | 9,017                        | 9,017              | 11,741             |

### 6 Analysis of governance and support costs

#### Governance costs

|                  | Unrestricted<br>funds<br>General<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|------------------|---------------------------------------|--------------------|--------------------|
| Accountancy Fees | 558                                   | 558                | 552                |
|                  | 558                                   | 558                | 552                |

### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.  
No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

# CSS Charitable Trust

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 8 Taxation

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

### 9 Cash and cash equivalents

|              | 2021<br>£    | 2020<br>£     |
|--------------|--------------|---------------|
| Cash at bank | <u>7,347</u> | <u>16,364</u> |

### 10 Creditors: amounts falling due within one year

|          | 2021<br>£  | 2020<br>£  |
|----------|------------|------------|
| Accruals | <u>558</u> | <u>558</u> |

### 11 Funds

|                           | Balance at 1<br>April 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2021<br>£ |
|---------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted funds</b> |                                 |                            |                            |                                  |
| <i>General</i>            |                                 |                            |                            |                                  |
| Unrestricted Funds        | <u>15,806</u>                   | <u>-</u>                   | <u>(9,017)</u>             | <u>6,789</u>                     |

|                           | Balance at 1<br>April 2019<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2020<br>£ |
|---------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted funds</b> |                                 |                            |                            |                                  |
| <i>General</i>            |                                 |                            |                            |                                  |
| Unrestricted Funds        | <u>15,208</u>                   | <u>17,191</u>              | <u>(16,593)</u>            | <u>15,806</u>                    |

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

The unrestricted funds relate to general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

### 12 Related party transactions

There were no related party transactions in the year.