

Charity registration number: 1152628

CSS Charitable Trust

Annual Report and Financial Statements

for the Year Ended 31 March 2023

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 2023.

Objectives and activities

Objects and aims

The object 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

This year, we have raised money through events including golf days, auctions and raffles to be able to make donations to Farleigh Hospice, MENCAP and Talia Nutrition Therapy in furtherance of the Charity's object.

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.

Grant making policies

During the year, the Trustees have continued to meet the objects of the Charity by making donations to worthy causes and charities in the area of operation.

Financial review

Policy on reserves

The Charity is currently holding available reserves of £32,111 - the Trustees feel that reserves are at an appropriate level to ensure that they can continue to meet the Charity's objects. The Trustees ensure that grants are only made on the basis that sufficient funds are held.

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.

The Charity received a donation of £20,000 last year which significantly increased the level of available reserves held at the 2022 Balance Sheet date.

The trustees of the Charity continue to meet to discuss the applications for funds and they ensure that sufficient funds are in place before accepting grant applications.

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.

CSS Charitable Trust

Trustees' Report (continued)

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.

Organisational structure

The charity is run by the trustees of which there are currently five 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.

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Trustees' Report (continued)

Reference and Administrative Details

Trustees:	Mr W Gleeson Mrs E Blanche Mr D Radmore Mr S Blanks (resigned 4 August 2023) Mrs C Gleeson (appointed 18 September 2023) Mr J Thompson (appointed 18 September 2023)
Principal Office:	10-12 Manor Street Braintree Essex CM7 3HP
Charity Registration Number:	1152628
Bankers:	Natwest Bank PLC 47 High Street Braintree Essex CM7 1JT
Accountant	Lambert Chapman LLP Chartered Accountants and Registered Statutory Auditors 3 Warners Mill Silks Way Braintree Essex CM7 3GB

The annual report was approved by the trustees of the charity on 19 December 2023 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 Charities (Accounts and Reports) Regulations 2008, 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.

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

Approved by the trustees of the charity on 19 December 2023 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 2023**

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 2023 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 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

20 December 2023

CSS Charitable Trust

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	100	100	20,146
Other trading activities	3	<u>7,763</u>	<u>7,763</u>	<u>4,161</u>
Total income		<u>7,863</u>	<u>7,863</u>	<u>24,307</u>
Expenditure on:				
Raising funds	4	39	39	100
Charitable activities	5	<u>4,198</u>	<u>4,198</u>	<u>2,511</u>
Total expenditure		<u>4,237</u>	<u>4,237</u>	<u>2,611</u>
Net movement in funds		3,626	3,626	21,696
Reconciliation of funds				
Total funds brought forward		<u>28,485</u>	<u>28,485</u>	<u>6,789</u>
Total funds carried forward	11	<u><u>32,111</u></u>	<u><u>32,111</u></u>	<u><u>28,485</u></u>

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

The funds breakdown for 2022 is shown in note 11.

CSS Charitable Trust

(Registration number: 1152628)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	9	32,705	29,061
Creditors: Amounts falling due within one year	10	<u>(594)</u>	<u>(576)</u>
Net assets		<u>32,111</u>	<u>28,485</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>32,111</u>	<u>28,485</u>
Total funds	11	<u>32,111</u>	<u>28,485</u>

The financial statements on pages 6 to 11 were approved by the trustees, authorised for issue by the Board on
19 December 2023 and signed on their behalf by:

.....
Mr W Gleeson
Trustee

CSS Charitable Trust

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

Going concern

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

Judgements

Apart from those judgements involving estimations, the management has not made any judgements in the process of applying the entity's accounting policies that have significant effect on the amounts recognised in the accounts.

Key sources of estimation uncertainty

There are no key assumptions concerning the future or other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income and endowments

Voluntary income 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, football ticket auctions, dress downs, raffles, sweepstakes and darts night. 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.

CSS Charitable Trust

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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.

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 funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations	100	100	20,146
	<u>100</u>	<u>100</u>	<u>20,146</u>

3 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Events income;			
Income from fundraising	7,763	7,763	4,161
	<u>7,763</u>	<u>7,763</u>	<u>4,161</u>

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Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

4 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Fundraising trading costs;			
Fundraising	39	39	100
	39	39	100
	39	39	100

5 Expenditure on charitable activities

	Note	Unrestricted General £	Total 2023 £	Total 2022 £
Charitable donations		3,527	3,527	1,900
Bank charges		59	59	29
Governance costs	6	612	612	582
		4,198	4,198	2,511
		4,198	4,198	2,511

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Accountancy Fees	612	612	582
	612	612	582
	612	612	582

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 2023 (continued)

8 Taxation

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

9 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>32,705</u>	<u>29,061</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>594</u>	<u>576</u>

11 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	<u>28,485</u>	<u>7,863</u>	<u>(4,237)</u>	<u>32,111</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	<u>6,789</u>	<u>24,307</u>	<u>(2,611)</u>	<u>28,485</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.

Last year, the charity made the following related party transactions:

Contracts Support Services Limited

Last year, donations in the sum of £20,000 were given to the Charity by Contracts Support Services Limited. At the balance sheet date the amount due to/from Contracts Support Services Limited was £Nil (2022 - £Nil).