

CASSPLUS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

INDEX:

<u>Page:</u>	-	<u>Contents:</u>
1	-	Legal and Administrative Information;
2 to 12	-	Trustees' Report;
13	-	Independent Examiner's Report;
14	-	Statement of Financial Activities;
15	-	Balance Sheet;
16 to 21	-	Notes to the Financial Statements.

CASSPLUS

LEGAL AND ADMINISTRATIVE INFORMATION

Status Cassplus was registered as a charity on 16th February 2015.

Charity Number 1160513

Principal Operating Address The Magistrates Court
St Andrews Street
Plymouth
Devon
PL1 2DP

Trustees Mary Anne McFarlane (Chair)
Dr Timothy Auburn (Deputy Chair)
Patricia Walker (Treasurer) JP
Dr Judy Hultgren JP
Dr Dan Gilling
Peter Hosegood JP
Michael Thomas JP
Kim Goffin

Accountants Oakleys Accountants
91 Houndiscombe Road
Plymouth
Devon
PL4 6HB

CASSPLUS

TRUSTEES' REPORT

The trustees' present their annual report and the financial statements for the year ended 31st March 2021.

The purposes of the charity as set out in its governing document

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society, in particular but not exclusively people and members of their families in the UK who are at risk of or have been processed through the legal justice system. For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors; unemployment; financial hardship, youth or old age; ill health (physical or mental); substance misuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor education or skill attainment; relationship or family breakdown; poor housing (that is housing that does not meet basic habitual requirements); crime (either as a victim or offender rehabilitating into society).

The main activities undertaken in relation to those purposes during the year

CASSPLUS continues to deliver services to vulnerable people from Magistrates' Court settings in Devon (Plymouth and Newton Abbot) and Cornwall (Truro and Bodmin). Front line teams of staff and volunteers provide advice, support and sign-posted referrals on a range of matters, as presented, via open-door access. We have maintained our contract to co-ordinate victims of crime in Cornwall, delivering co-ordinated referrals to consortium partners and the wider communities across the breadth of Cornwall.

Organisational structure

Organisational structure consists of a f/t CEO, responsible to the Board of Trustees; a p/t Operational Manager (appointed in Dec '20); 3 court-based Co-ordinators (2xf/t and 1xp/t); 2 p/t Assistant Coordinators; a p/t Finance and Systems Administrator; p/t Administration Assistant (appointed in Dec '20) and a contracted p/t Marketing Coordinator (currently not funded). In normal times, frontline staff would have been supported by a much larger team of volunteers, normally outnumbering staff by 4>1. This resource has been released during this period due to Covid-19 restrictions. Plymouth and Cornwall staff have received valuable support from 2nd year students on short term University Social Care placements.

Our CASSPLUS Vision is to help people who are at risk of offending or who have been through the Criminal Justice System for any reason (eg victims, offenders, family members) to get their lives back on track, minimise their risk of re-offending and restore their self-respect and dignity, so they can lead more fulfilling lives.

CASSPLUS

TRUSTEES' REPORT (CONTINUED)

Our CASSPLUS Mission is to provide a Court-based advice and support service, 'accessible' throughout the UK, providing relief and assistance to people and members of their families who are at risk or have been processed through the Criminal Justice System; giving them support, opportunities and the guidance they need to address their difficulties and put their lives back on track.

OBJECTS AND ACTIVITIES

With 'offenders' at the core of our delivery, our primary aim is to reduce the risk of re-offending and to help divert people from this pathway by providing interventions, motivations, mentoring and structured sign-posting. We have developed expertise in assisting clients to work out what problems are most troubling them and in providing effective support and referrals to partner services who are best placed in local communities to address these problems – whatever they are. We do not 'diagnose' or 'prescribe'. We work with individuals to work out what is going to be most effective in sorting out the difficulties they are experiencing. We offer creative thinking and work flexibly with our client group because we use well trained and well-managed volunteers who have, over the years, helped to shape the organisation. We have a culture which actively encourages and involves 'people with lived experience' within our staff and volunteer teams. We offer drop-in, easy access to services.

Courts are our USP – there are few services delivering advice and support from court settings. We listen, understand, advise and support without judgement. We work with our clients to ensure they have the best chance of access to those services that they need and we 'follow up', for as long as needed, supporting and motivating them to improve their lives. We aim to help them help themselves and our motto is '*access to answers*'.

Our access to a wide range of networks and encyclopaedic knowledge of agencies translates well within the changing landscape of Magistrates' Courts. We are well placed to support people who are attending Courts for other matters, eg Tribunals, Family cases, County cases, because we are familiar with our environment and both understand and respect our place within it.

We are a strong advocate for partnership working and for third sector engagement with criminal justice agencies and find this encourages the very best outcomes for complex and hard to reach individuals.

Achievements and Performance

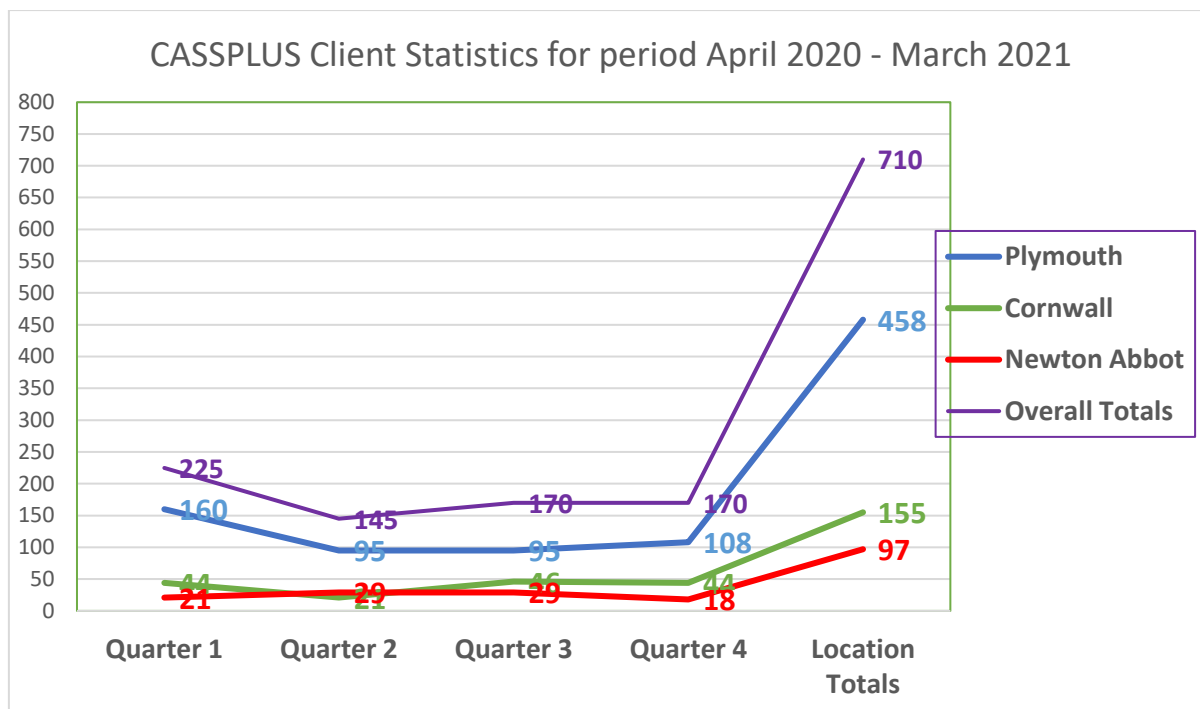
This year's achievements and our ability to perform have been severely impacted, like so many organisations, by Covid-19.

All CASSPLUS staff shifted to home working from mid-March in tandem with court closures. Frontline services then resumed with reduced resources in mid-June/early July, after which we experienced more interruptions in October, which escalated into 2021 and, indeed, still continue.

CASSPLUS**TRUSTEES' REPORT (CONTINUED)**

Continuous monitoring of performance has helped us to analyze client needs and our developing database is assisting in interrogation of that data.

Client numbers in this financial period have reduced significantly and represent approximately a 33% reduction of our standard turnover. (see below – table A)



Though numbers have reduced in this period, we have monitored the presentation of clients and have experienced common themes across all sites. Courts have either closed or severely reduced their listings and the delays in court cases have both escalated client crisis and their related need and increased levels of anxieties/mental ill health for those already deemed vulnerable.

We have seen escalated need for victims, with spikes in DA and Neighbourhood issues during lockdown; again, increasing our need to intensify contact and pastoral support to those who have experienced reduced access to frontline community resources (Victim Care contract - Cornwall).

Whilst there is no 'typical' CASSPLUS client, we know they have limited abilities to use technology and so have required more support to 'virtually' attend court hearings (both family as well as CJ cases) as well as virtual meetings with frontline providers eg DWP, Housing, etc. Such meetings were not easy to conduct during the first period of lockdown, but, as and when we have been able to safely reinstate frontline services, we have responded to those in most need of face-to-face support by being in the same shared space for those 'virtual' meetings/hearings ie CASSPLUS offices.

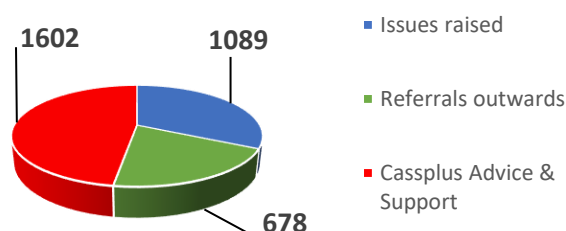
'I would have just gone into meltdown without you being here with me' – client dealing with DWP via facetime.

CASSPLUS**TRUSTEES' REPORT (CONTINUED)**

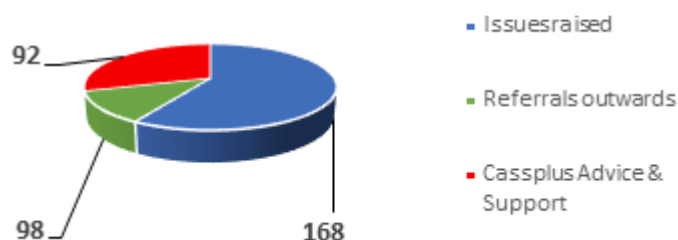
In the context of courts and the interruptions to the provision of Justice in this period, we are proud of what we have achieved in the face of Covid-19.

The following graphs show the client breakdown of activities across all sites and reflects the complexity of CASSPLUS client issues. Each client presents with an average 3.4 issues/problems (CREST evaluation). A huge amount of advice and support is provided by frontline teams which normally consist of staff working alongside a much larger (4>1) team of volunteers, all of whom have been absent in this period because of distancing measures at courts. CASSPLUS has referred to 223 separate agencies in this period for issues relating to homelessness, debt, benefits, ETE, DA, MH, substances, etc. Most clients (est 80%) present with a level of mental ill health which impacts their abilities to manage CJ and other pathways.

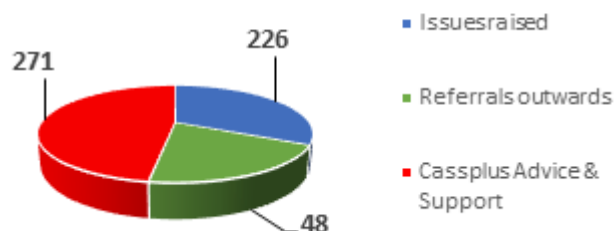
Plymouth Raised/Referrals outwards & Cassplus advice & support



Cornwall Raised/Referrals outwards & Cassplus advice & support



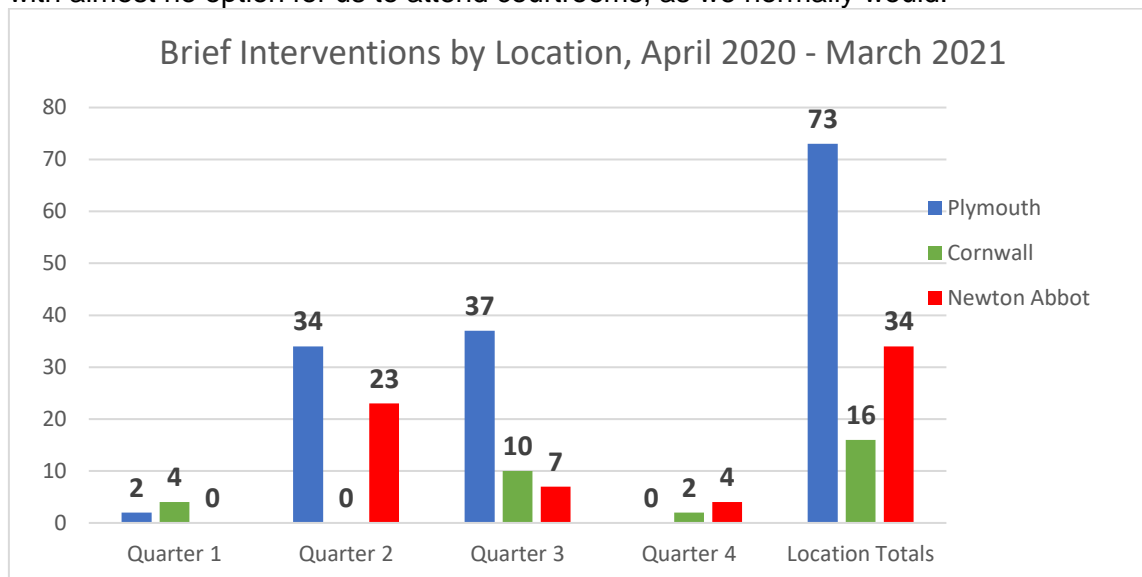
Newton Abbot Raised/Referrals outwards & Cassplus advice & support



CASSPLUS

TRUSTEES' REPORT (CONTINUED)

Whilst Table A shows the numbers of assessed/coordinated clients, the following (Table B) shows the number of clients who received Brief Interventions – short pieces of work produced on the day of court and for which we do not collect detailed data (including client names, addresses, etc). Qtrs 1 and 4 reflect full lockdown periods where we could not attend court buildings, with a brief return where restrictions were relaxed in qtrs. 2 and 3, but it should be noted with vastly reduced numbers of defendants attending hearings and with almost no option for us to attend courtrooms, as we normally would.



Whilst the impact of Covid-19 has affected client turnover and presentation, we have developed internal resources and projects.

Short term Covid grants have sustained core costs which are consistently applied to staff roles. Our human resources, whether staff or volunteers, are our most critical asset – even more so in this period where we have had a forced exclusion of volunteers. We have created a new Operational Manager post and strengthened Administration support. Both roles support backroom functions across Devon and Cornwall and have been funded from December '20.

We are also building our marketing and fundraising strategy; currently being creatively and enthusiastically developed through existing staff roles. Social media connectivity is improving alongside our increased understanding of website reach.

We are proud to have seen past volunteers move into the job market in local communities. We have created a strong track record for training and up-skilling volunteers into paid activities, both inside and outside the organisation, feeding frontline professionals into Police, Prisons, Probation, Social Care, Housing, Substance Misuse settings, etc across area.

'Working at CASSPLUS definitely helped me to get this job – and the job interview training helped with my confidence in the (Prison) interview, too' – CASSPLUS volunteer transitioning from Criminology studies into employment at HMP Exeter). We have bought two Pro Zoom licenses and have creatively delivered remote training to a cohort of new volunteers (Autumn '20), keeping them engaged with further online training in preparation for their eventual attendance at courts in '21.

CASSPLUS

TRUSTEES' REPORT (CONTINUED)

Frontline staff are carrying heavy workloads without the benefits of volunteers, but we have been able to continue our offer for student placements; one in Plymouth and one in Cornwall. They have been a critical resource in the absence of volunteers during this period.

Our use of Zoom will continue – one of the positives to come out of remote working! It has helped us to 'connect' as a team under lockdown, even for 'social' events, so important to staff wellbeing and how we have looked after ourselves at this time. It has also helped us to 'reach' local partners, but also those national and even international conversations relating to our work. It has increased networks and involved us in wider cross sector conversations.

Staff morale has been generally positive and a short-term return to onsite working between July and November helped us to temporarily re-connect and revive our energies. Returning to lockdown measures in January was disappointing but we have continued to support each other and have held virtual 'socials' outside of working hours to simply 'laugh' and enjoy each other's company!

The impact of Covid-19 has varied as we have transitioned through each phase. We have been monitoring activities on a weekly basis, including how we are feeling and how clients are telling us they are feeling. Sharing these conversations with local partners has helped us to understand the landscape we work in and to maintain positivity and good humour, whilst we have been working so remotely from each other, but we all crave the frontline contact that we know will provide the best environment for both clients and ourselves. CASSPLUS has always applied a flexible approach to workforce and will shape future services according to what we have learned in this period, but our frontline response to clients remains a priority.

Fundraising and Activities

We have increased our attention to marketing/fundraising in this period due to a dedicated role, but only at a very low level. New staff recruited in this period have brought new skills that they have enthusiastically applied alongside their day-to day tasks. We have identified a need to develop our marketing/fundraising strategy in the next financial period; supported by our independent organisation review. Our next steps to develop CASSPLUS staff resources will be directed at a dedicated role to drive this work and also for attracting professional bid-writing to support the CEO.

We have entered a period of evaluation, being conducted by CREST, but know that we will experience difficulties and challenges to this with the onset of Covid-19 which has severely impacted courts and CASSPLUS services (client turnover and frontline resources).

We self-funded an external Organisational Review in this period, which has helped us to assess and identify next steps for strategic development of the charity. This was timed with our 5 year Anniversary and gave interesting and valuable insight through an external, independent lens. It has helped us to cement our thinking on a range of issues; staff development, internal structure, succession planning, new roles for staff and volunteers, priorities and HR development. It has also created new links with external consultants and creative management training programmes.

CASSPLUS

TRUSTEES' REPORT (CONTINUED)

We have developed our programme of wellbeing support for staff and volunteers by taking out membership of the Employee Assist Programme to support internal supervision mechanisms. We also negotiated inclusion of a partner agency, to make best use of this offer, and will monitor its use throughout 2021. It may be an interesting exercise! Frontline staff are exposed to vicarious trauma on a daily basis, but they are extremely resilient, often viewing each day, and each client, as 'normal'. We recognise a duty to frontline teams who must be supported in this frontline environment of trauma.

The difference the charity's performance has made to the beneficiaries of the charity

It is important to note the 'unique' nature of CASSPLUS and our setting. 75% of people attending Magistrates' Courts will receive a fine or a conditional discharge. Many are processed through the courts without access to a solicitor and therefore no opportunity to address their offending behaviour or its underlying cause. CASSPLUS supports low level offenders in a range of ways and is plugging a significant gap in low level offender working;

- We help a vulnerable and complex client group to navigate court processes; helping to understand 'jargon'; coordinate CJ process and 'what is happening' around them; provide vital information to court partners which in turn helps the defendant's case (especially if they are without legal aid); help with literacy issues or MH which impact their understanding of process; etc. CASSPLUS approaches people in public areas and support CJ colleagues in their day-to-day work.
- We provide brief interventions; swift, more informal conversations that sometimes pre-ambles a full assessment but at the very least offers a low-level opportunity to inform an individual of potential support from either ourselves or within their communities. A five-minute conversation can make a huge difference to an individual and simply 'point them' in the right direction for them to action themselves.
- We provide advice and support on the day. We are experienced (but not experts) in a range of areas and so are often able to provide trusted and well-informed advice and support on matters such as housing, benefits, provide alcohol brief interventions, deliver motivational conversations, deliver basic financial planning, mentoring, and so the list goes on. At least 75% of our work is delivered on site by the highly knowledgeable team. We know that this approach is critical to those who are in crisis. For example, liaising with bailiffs to buy the time that someone needs to engage with a debt support service helps that individual enormously and will, in some cases, keep them alive!
- We deliver structured, coordinated sign-posting; referring to specialist agencies in the community. We have built a network of colleagues who we 'know' at agencies. It helps to create the building blocks for early referrals and transfers the trust that we have built at our own service out to those agencies that people need but are often nervous to attend. We will help to get them through the door and in some cases accompany them to first appointments, especially if there is MH involved. We stay in touch with people who are on waiting lists in order to keep them motivated, focused and supported and we know how important that phone call is for people because they tell us. CASSPLUS provides a single, trusted point of contact alongside the time that the client needs to navigate complex systems in a manner that they can manage.

CASSPLUS

TRUSTEES' REPORT (CONTINUED)

We collect a wide range of qualitative and quantitative data but measuring change for our level of offender work is still difficult. Our development of a bespoke database is helping us to better capture, interrogate and report our data and we have, in this period, entered into an external evaluation project (collaborating with Centre for Justice Innovation and CREST). Past evaluations have shown that we are delivering effective interventions and operating a cost-effective model, but we are challenging ourselves to delve into the granular detail of re-offending and wellbeing and to measure the difference we are making to people's lives and to communities at large. It is frustrating that Covid-19 has impacted standard operations, especially with staff working away from the coalface and without its volunteer team, but there is still much to learn – including the impact of Covid itself. Evaluation work will continue through 2021 and into 2022.

CASSPLUS regular constructs case studies which we share across all networks. We take testimonials from clients and partner agencies to evaluate our own performance – they tell us that we are improving clients' lives. We also know that clients re-engage with us when they hit another crisis - they are 'learning' to engage with our (and their!) approach to earlier intervention. *'I came back 'cos you were really helpful last time' – returning client.* We also know that we get referrals by 'word of mouth' from clients who are spreading the word that we are at court.

Our knowledge of court process and of our court-based partners makes us a valuable resource to those attending Tribunals and Family court hearings. We help people to prepare and complete paperwork, provide valuable emotional support when they are in the courtroom (this year via Zoom) and then help them to understand what has happened when they leave hearings. Clients tell us all the time that they "would not have coped without our support"

The degree to which the achievements and performance during the year has benefited the wider society

In supporting vulnerable clients this year, we have improved pathways to services, including housing and homelessness, substance misuse, debt and benefits, health and mental health, education and employment, etc to help improve health and wellbeing, reduce the risk of reoffending and to prevent social exclusion. Referrals also come back into us from those same partners when their clients require court support, improving networks across area.

We constantly network our localities to ensure that we are up to date with changing projects, services and options for client referral pathways, especially critical in this last year when services have been so affected. Though we are viewed as a criminal justice service, we operate across sectors and attend health, mental health and local authority strategic meetings as well as criminal justice forums. We are passionate about our work, our unique setting and our clients and are happy to represent and promote the VCSE sector when working alongside public sector colleagues.

CASSPLUS

TRUSTEES' REPORT (CONTINUED)

CASSPLUS has a strong record of volunteer recruitment, training and development. This has been severely affected by Covid-19. Due to social distancing measures, which still continue, we have been restricted in this element of operations. It has reduced our ability to draw from local communities, offer court-based placements, reach the numbers of clients that we usually service and develop volunteers into work opportunities. We are committed to volunteers as a valuable resource and have shifted to using Zoom for interviewing and training sessions (improving our own technical skills) and will be navigating a phased return of volunteers to courts as soon as we are able.

We are a strong advocate for courts and the crossover between the 'labels' that are applied to those caught within Justice systems. Our work with Victims has escalated in this last year – greatly affected by Covid and for victims who have been even more isolated and victimised in their communities. Likewise, we are experiencing escalated referrals for Witnesses, with anxieties raised due to court delays – all issues that mirror what we see from offenders and their families!

We are well-placed to compare and contrast good practice across geographic and Local Authority borders and able to contribute to development and innovation alongside partners, many of whom are better resourced and funded than ourselves. In the context of CJ, CASSPLUS has a strong voice amongst partners operating across area.

We are working, through our partnership with CJI, towards extending our working model to new sites. We held a virtual event in December to encourage expressions of interest from new partners across England. Conversations will continue throughout 2021.

The methods used to recruit and appoint new charity trustees

Online forums, social media and networks have been helpful in recruiting both staff and Trustees this year. A Board review has been implemented, with Board members vacating their posts to encourage new recruitment, moving across roles to build knowledge and experience and we have recruited through more diverse routes. We actively encourage Associate roles on our Board so that we can access specialist support when required.

Meetings are held quarterly.

Policies and procedures for induction and training of Trustees

Trustee related matters are addressed in the organisation Governing Document and Constitution. A general review of the Board was conducted in this year by the Board of Trustees Chair. We utilise the Charity Commission website when required and keep this platform updated on changes.

CASSPLUS

TRUSTEES' REPORT (CONTINUED)

Policies on reserves

CASSPLUS remains heavily reliant on a grant-giving charity. Reserves are being built as a result of careful management of finances across projects and due to year-on-year accumulation. Our Victim work is on an 'engagement fee' basis and reserves are built because we do not allocate full cost recovery to this project. Our core funders are critically important to us and we work closely and transparently with them to protect reserves and reduce any risk to operations.

Plans for the future

CASSPLUS remains a model of good practice in our field. HMCTS and local criminal justice partners are supportive of CASS services at new court sites when we are able to attract the relevant funds.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP 2015.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to:

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law)
- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

CASSPLUS

TRUSTEES' REPORT (CONTINUED)

The Trustees are also responsible for maintain adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They 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.

Signed on behalf of
the board of trustees:

A handwritten signature in black ink, appearing to be 'P. Walker', written over a horizontal dashed line.

Mrs. P. Walker
Trustee

Date: 27/7/21 2021

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES' OF
CASSPLUS

We report on the accounts of the company for the year ended 31st March 2021, which are set out on pages 14 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and an independent examination is required.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Oakleys

Oakleys Accountants Limited
91 Houndiscombe Road
Plymouth
Devon PL4 6HB

Date: 27/7 2021

CASSPLUS
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING THE INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021

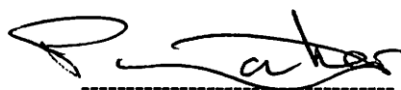
		Unrestricted	Restricted	2021	2020
	Notes	£	£	£	£
Incoming resources:					
Voluntary income	2	1,985	-	1,985	2,181
Revenue grants	3	20,154	194,654	214,808	171,369
Other activities	4	33	3,379	3,412	210
		-----	-----	-----	-----
Total incoming resources		22,172	198,033	220,205	173,760
		-----	-----	-----	-----
Resources expended:					
Charitable activities	5	28,161	161,664	189,825	184,743
Governance costs	6	49	1,316	1,365	1,201
		-----	-----	-----	-----
Total resources expended		28,210	162,980	191,190	185,944
		-----	-----	-----	-----
Net incoming resources for the year		(6,038)	35,053	29,015	(12,184)
Other recognised gains		-	-	-	-
		-----	-----	-----	-----
Net movement in funds		(6,038)	35,053	29,015	(12,184)
Adjustment to funds		8,368	(8,368)	-	-
Total funds brought forward		82,629	26,409	109,038	121,222
		-----	-----	-----	-----
Total funds carried forward		84,959	53,094	138,053	109,038
		=====	=====	=====	=====

CASSPLUS
BALANCE SHEET
AS AT 31ST MARCH 2021

	<u>Notes</u>	£	<u>2021</u>	£	£	<u>2020</u>	£
<u>FIXED ASSETS:</u>							
Tangible assets	11			1,753			2,146
<u>CURRENT ASSETS:</u>							
Cash at bank and in hand			137,200			107,792	
			-----			-----	
<u>CREDITORS:</u>							
Amounts falling due within one year	12		(900)			(900)	
			-----			-----	
<u>NET CURRENT ASSETS</u>				136,300			106,892
				-----			-----
<u>NET ASSETS</u>				138,053			109,038
				=====			=====
<u>FUNDS:</u>							
Unrestricted funds	14			84,959			82,629
Restricted funds	14			53,094			26,409
				-----			-----
<u>TOTAL FUNDS</u>				138,053			109,038
				=====			=====

The trustees' acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

Signed on behalf of the Board of Trustees:



Mrs. P. Walker
Trustee

Date: 27/7/21 2021

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Donations	1,985	-	1,985	2,181
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

CASSPLUS
NOTES TO THE FINANCIAL STATEMENTS

3. INCOMING RESOURCES FROM REVENUE GRANTS:

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Acts435	-	1,745	1,745	-
CLINKS	-	5,000	5,000	-
Cornwall Community Foundation	-	8,000	8,000	250
Devon Community Foundation	-	4,967	4,967	7,200
Hadley Trust	-	96,000	96,000	94,050
Konnect Cornwall	50	-	50	6,900
Lloyds Foundation	-	-	-	135
OPCC	-	32,600	32,600	32,600
Plymouth VCSE	-	-	-	10,000
Social Enterprise	-	10,114	10,114	-
SSC VS Contract	20,104	-	20,104	20,234
Tudor Trust	-	32,000	32,000	-
Volunteer Sector MH	-	4,228	4,228	-
	-----	-----	-----	-----
	20,154	194,654	214,808	171,369
	=====	=====	=====	=====

4. INCOMING RESOURCES FROM OTHER ACTIVITIES:

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Other income	-	3,343	3,343	-
Bank interest	33	36	69	210
	-----	-----	-----	-----
	33	3,379	3,412	210
	=====	=====	=====	=====

5. COSTS OF CHARITABLE ACTIVITIES:

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Wages	20,811	132,830	153,641	151,157
Pensions costs	1,007	6,838	7,845	7,138
Travel and subsistence	161	3,875	4,036	10,572
Welfare and events	29	1,719	1,748	247
Insurance	-	2,408	2,408	868
Marketing and advertising	-	73	73	1,006
Telephone	399	4,515	4,914	4,299
Computer and office expenses	411	4,102	4,513	2,990
Printing, postage and stationery	-	336	336	1,276
Training costs	-	2,318	2,318	1,724
Sundry expenses	-	296	296	911
Professional and membership fees	5,302	1,742	7,044	1,780
Bank charges	-	69	69	60
Depreciation	41	543	584	715
	-----	-----	-----	-----
	28,161	161,664	189,825	184,743
	=====	=====	=====	=====

CASSPLUS
NOTES TO THE FINANCIAL STATEMENTS

6. GOVERNANCE COSTS:

	2021	2020
	£	£
Accountancy	1,330	1,166
Professional fees	35	35
	-----	-----
	1,365	1,201
	=====	=====

7. TAXATION:

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. According, there is no taxation charge in these accounts.

8. EMPLOYEES:

Employment costs

	2021	2020
	£	£
Wages	153,641	151,157
Pensions costs	7,845	7,138
	-----	-----
	161,486	158,295
	=====	=====

No employee received emoluments of more than £60,000.

Number of employees

The average number of employees during the year was 9.

9. PENSION COSTS:

The charity operates a defined contribution pension scheme, the costs of which are shown above.

10. TRUSTEES' EMOLUMENTS:

No trustees' received any emoluments during the year.

CASSPLUS
NOTES TO THE FINANCIAL STATEMENTS

11. TANGIBLE FIXED ASSETS:

	<u>Office Equipment</u>	<u>TOTAL</u>
<u>Cost:</u>	£	£
At 1st April 2020	6,281	6,281
Additions	191	191
Disposals	-	-
	-----	-----
At 31st March 2021	6,472	6,472
	-----	-----
<u>Depreciation:</u>		
At 1st April 2020	4,135	4,135
Charge for the year	584	584
Disposals	-	-
	-----	-----
At 31st March 2021	4,719	4,719
	-----	-----
<u>Net book value:</u>		
At 31st March 2021	1,753	1,753
	=====	=====
At 1st April 2020	2,146	2,146
	=====	=====

12. CREDITORS:
Amounts falling due within one year:

	<u>2021</u>	<u>2020</u>
	£	£
Accruals	900	900
	=====	=====

**13. ANALYSIS OF NET ASSETS
BETWEEN FUNDS:**

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>
	£	£	£
Fund balances at 31st March 2021 represented by:			
Tangible fixed assets	123	1,630	1,753
Current assets	84,836	52,364	137,200
Current liabilities	-	(900)	(900)
	-----	-----	-----
	84,959	53,094	138,053
	=====	=====	=====

CASSPLUS
NOTES TO THE FINANCIAL STATEMENTS

14. MOVEMENT IN FUNDS:

Unrestricted funds

	At 01.04.20 £	Incoming Resources £	Outgoing Resources £	Transfer To General Funds £	At 31.03.21 £
General funds	82,629 =====	22,172 =====	(28,210) =====	8,368 =====	84,959 =====

Restricted funds

	At 01.04.20 £	Incoming Resources £	Outgoing Resources £	Transfer From General Funds £	At 31.03.21 £
Restricted funds	26,409 =====	198,033 =====	(162,980) =====	(8,368) =====	53,094 =====

15. DETAILED MOVEMENT IN FUNDS:

Unrestricted funds

	Brought Forward £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Carried Forward £
Donations	1,295	1,985	(3,241)	-	39
Konnect Cornwall	-	52	(4,312)	5,880	1,620
Reserves	76,019	29	(5,291)	7,803	78,560
SSC VS Contract	5,315	20,106	(15,366)	(5,315)	4,740
	----- 82,629 =====	----- 22,172 =====	----- (28,210) =====	----- 8,368 =====	----- 84,959 =====

CASSPLUS
NOTES TO THE FINANCIAL STATEMENTS

15. DETAILED MOVEMENT IN FUNDS CONTINUED:

Restricted funds

	Brought Forward £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Carried Forward £
Acts435	-	1,745	(1,718)	-	27
CLINKS	-	5,000	(4,156)	-	844
Cornwall Community Foundation	94	8,001	(7,773)	-	322
Devon Community Foundation	3,662	4,968	(5,245)	-	3,385
Hadley Trust	-	96,021	(99,044)	3,023	-
Konnect Cornwall	5,880	-	-	(5,880)	-
Lloyds Foundation	-	-	(54)	54	-
OPCC	5,565	32,606	(21,970)	(5,565)	10,636
Plymouth VCSE	11,208	3,348	(8,182)	-	6,374
Social Enterprise	-	10,115	(5,962)	-	4,153
Tudor Trust	-	32,001	(7,184)	-	24,817
Volunteer Sector MH	-	4,228	(1,692)	-	2,536
	-----	-----	-----	-----	-----
	26,409	198,033	(162,980)	(8,368)	53,094
	=====	=====	=====	=====	=====