

Charity number: 1160513

CASSPLUS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

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Oakleys - Accountants
91 Houndiscombe Road
Plymouth PL4 6HB

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
Dr Timothy Auburn (Chair)
Patricia Walker (Treasurer) JP
Dr Judy Hultgren (Deputy Chair) JP
Dr Dan Gilling
Darren Stoneman

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 2022.

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). Plymouth is the only full-time site, operating 5 days per week. Collectively, CASSPLUS services are operational for twelve days each week across Devon and Cornwall.

Front line teams of staff and volunteers provide guided support through the court process, especially critical for 'first timers' and families.

CASSPLUS teams offer direct and immediate advice and support on a range of interconnected and complex issues, as presented, including (but not exclusive to) homelessness, substances, Health and Mental Health, Financial hardship, benefits, education and employment, Domestic Abuse, the list goes on. Anything can walk through our doors and teams have built significant skills to understand and respond to those interconnections, especially in relation to Criminal Justice.

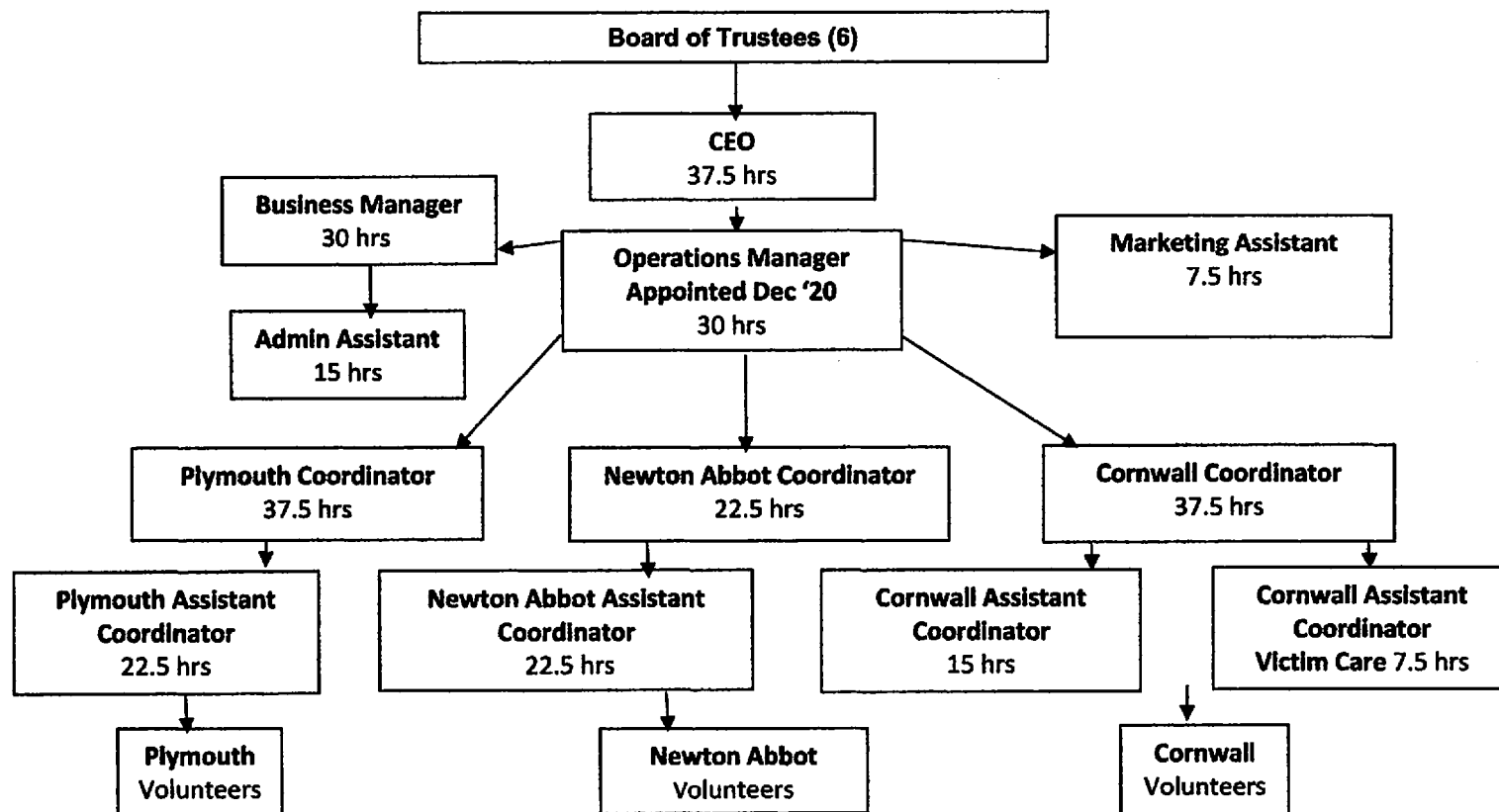
We activate and coordinate referrals to our network of external providers across area. We help people to navigate systems that are complex and stay in touch as they do so.

We offer open-door access to services, reaching people when they are most in crisis and most likely to engage. We know that people re-engage with CASSPLUS when they recognise another impending crisis, so it is important to stress that our offer is not only to those within the CJ system but for those who are *at risk* of re-offending.

We have maintained our contract to co-ordinate victims of crime in Cornwall, delivering co-ordinated referrals to, and collaborating with, consortium partners and wider communities across the breadth of Cornwall.

Whilst core services are targeted at low level, low risk offenders and their families, our experience tells us that similar issues are experienced by other court users. We have extended our offer to all people attending courts; higher tiered offenders, witnesses, victims, tribunal and family cases and other civil matters.

Organisational structure



In normal times, frontline staff would have been supported by a much larger team of volunteers, normally outnumbering staff by 4>1. This resource was released during Covid-19 restrictions, with our ability (in this period) to re-build volunteer resources affected by ongoing Covid restrictions at courts. Plymouth and Cornwall teams have received valuable support from 2nd year students as part of our programme to offer regular placement opportunities to Plymouth University's Social Care faculty.

OBJECTS AND ACTIVITIES

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 help them towards happier, healthier and more fulfilled lives.

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.

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 signposting. We have developed expertise in helping people to work out what problems are most troubling them and in providing

effective and immediate support followed by 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 alongside individuals to identify what is going to be most effective in sorting out the difficulties they are experiencing and then work with them at a pace they can manage. 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*'.

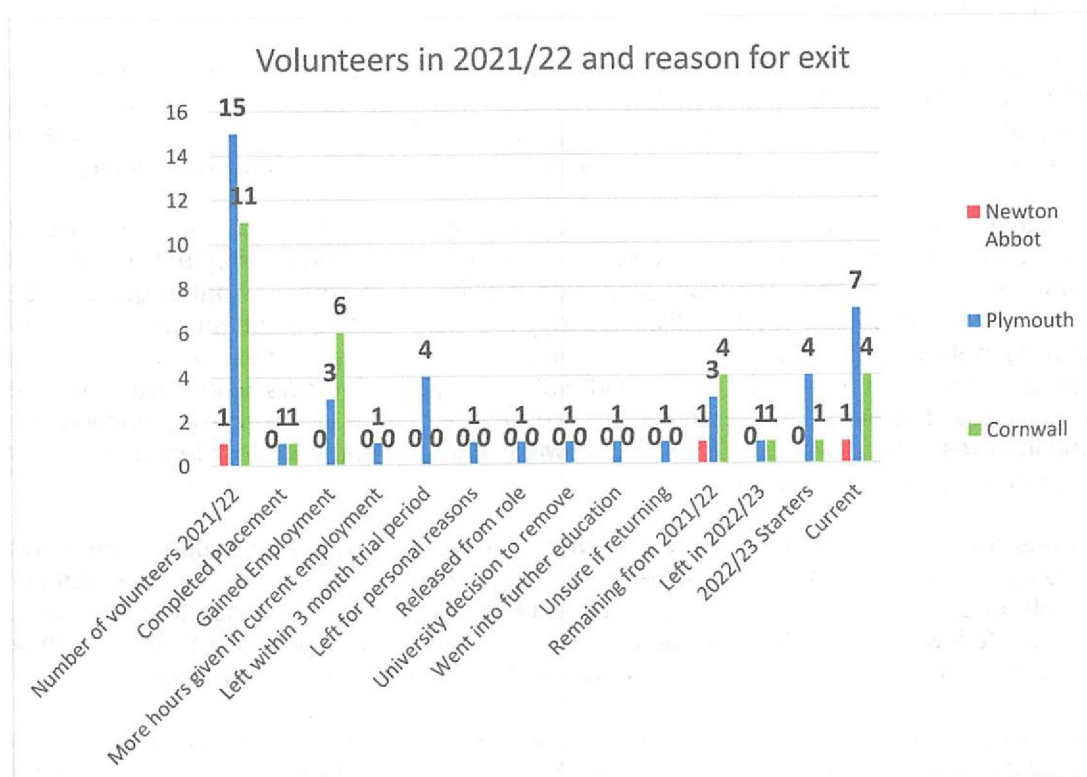
Our access to a wide range of networks and encyclopaedic knowledge of agencies translates well within the changing landscape of Magistrates' Courts. We are well placed to support people who are attending Courts for other matters, e.g. Tribunals, Family cases, County cases, because we are familiar with 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, many of whom either cannot or will not engage with systems that are complex and difficult to navigate but which are the services that they most require.

Achievements and Performance

It is important to recognise the achievements of the charity as it has navigated its way out of Covid-19 restrictions. The easing of restrictions following full lockdown have been slow and courts, alongside other sectors, have been significantly impacted. Government guidelines on distancing measures restricted our access to court buildings, courtrooms and ultimately clients. Public areas were marked out for defendants only; courtrooms offered restricted access to professionals, defendants and public galleries; there were fewer CJ partners onsite and we were restricted in the numbers of staff/volunteers permitted in small CASSPLUS offices. Court listings were much delayed and, as the year progressed, legal advisor shortages and ongoing covid sickness affected court business. From December, business started to recover and footfall has increased. Covid impact will continue into the second half of '22 but with similar messages coming from across all sectors as they recover from a significant period in time.

January – March has seen us re-building volunteer teams – a critical resource for CASSPLUS. It takes time to recruit, induct and then train volunteers and CASSPLUS experiences a high turnover of volunteers due to our priorities to *develop* rather than *retain*. This period has seen a higher attrition rate which has been recognised nationally across all services.

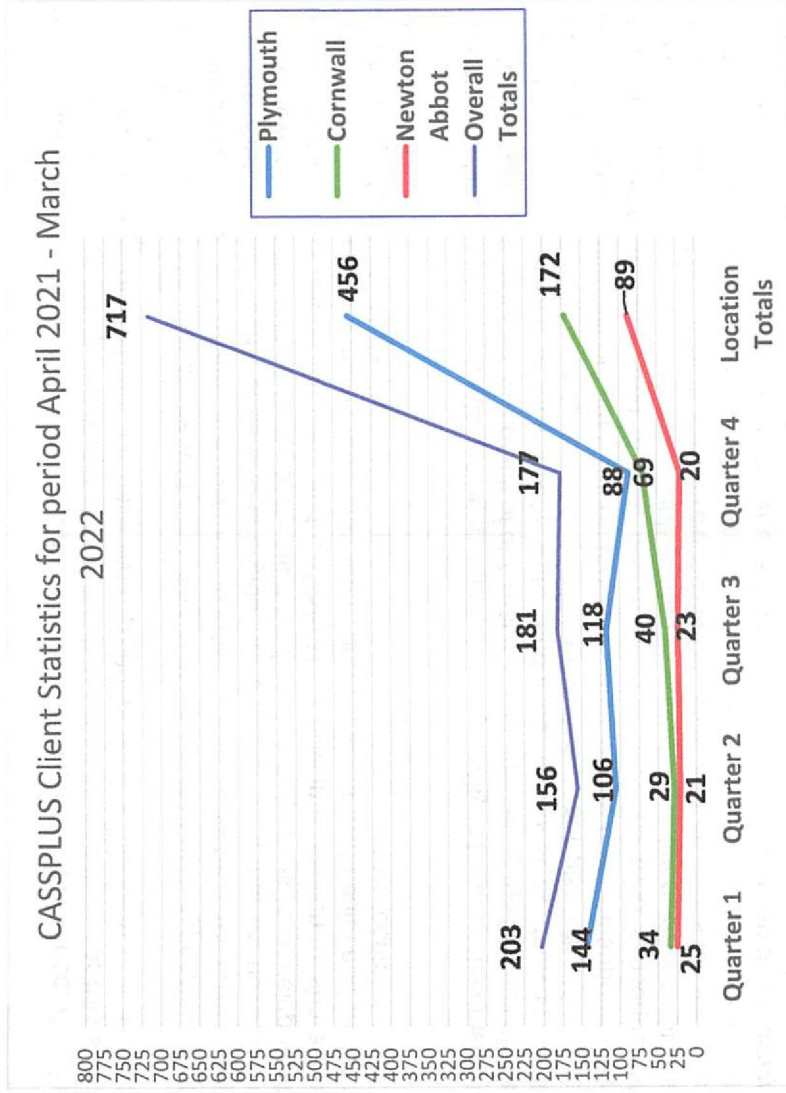


Recruitment and retention of staff and volunteers has been trickier in this period. People have taken time to re-group and re-direct as a result of Covid-19 and this year has seen the highest turnover of staff that we have ever experienced – a message that we are hearing across sectors.

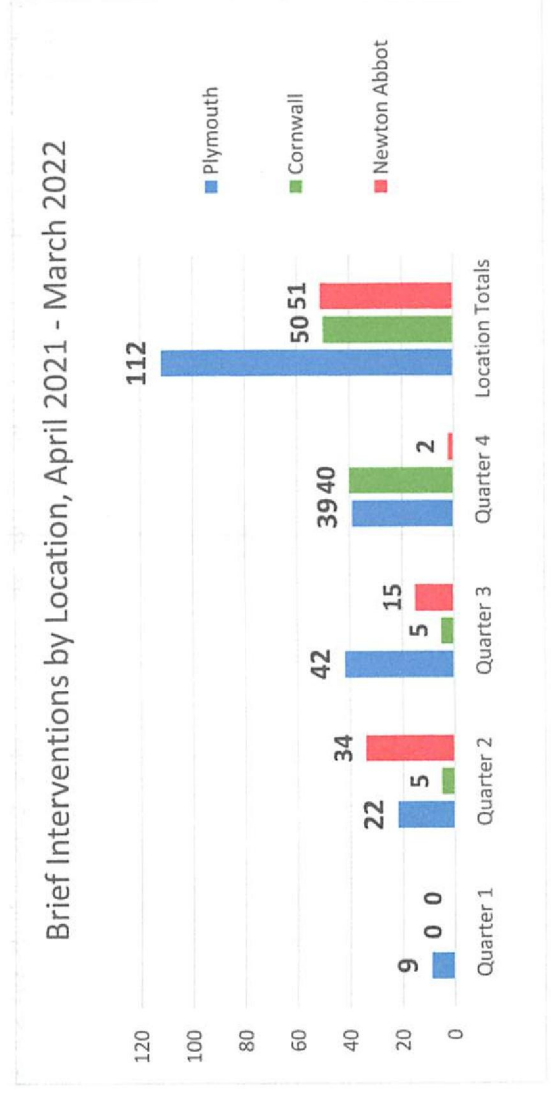
Recruitment processes, inductions and rebuilding of roles affected time capacities, staff morale and also budgets. Teams are now moving forward, with newly recruited colleagues who are injecting their ideas, skills and energies into areas of work that we have been driving towards for the last several years. New funding has helped us to develop staff resources as well as re-building them and CASSPLUS is now in a position to 'share the load' across a broader and more robust staff team, protecting our own health and welfare and building internal structures that are more defined and making us more 'contract ready' for new projects.

The impact of this period on clients has been significant, especially in terms of their mental health. Numbers are reduced as a result of our 'reach' being affected in the first half of the year, but the complexities of their issues were magnified, not least by delayed court hearings. Their limited access to services (ourselves included, but also other frontline providers working remotely or with reduced provision) delayed the practical support they desperately required, but added to this, delays in court activities (and subsequently sentencing decisions) caused sticking points in many signposting and/or guidance options that could be offered or activated. CJ interwoven with social or welfare issues will escalate vulnerabilities to almost unmanageable levels for the most vulnerable and frontline teams have needed to 'hold' people for longer at this time – keeping them motivated and away from potential further offending behaviours while they wait. (We have seen first-hand how people would have veered towards further re-offending and/or suicidal ideation as a direct result of court delays and have shared these accounts through case studies throughout and post- Covid-19).

We can be proud of the numbers of people that we have reached in this financial period. The statistics in the graphs below do not reflect the number of hours provided to each individual or the number of times each individual has engaged with CASSPLUS. In the next year we will develop our approach to clients' 'distance travelled' through our improved collection and interpretation of data so that we achieve some perspectives on social impact.



Brief interventions are short pieces of work produced on the day of court and for which we do not collect detailed data (client names, addresses, etc). (Quarter 1 was still under Covid-19 restrictions.) We never underestimate the power of a five minute conversation (sometimes it's all the time we have!); people have been known to come back to CASSPLUS on the basis of that conversation – timing is key!



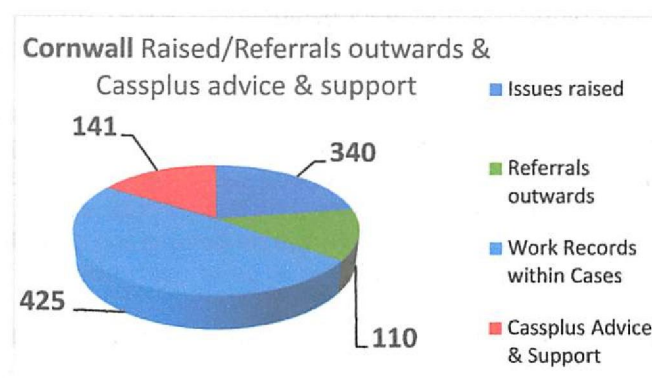
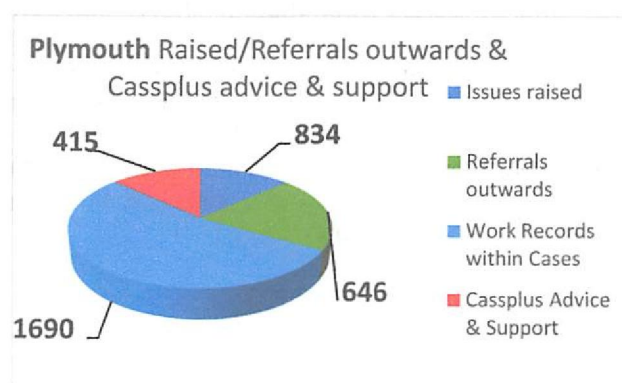
The following graphs reflect the activities completed at each site.

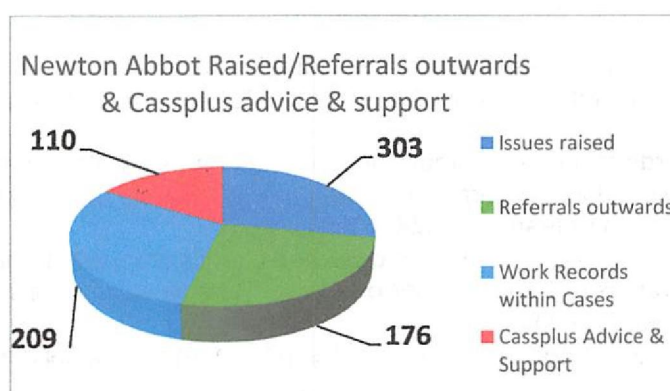
Issues raised reflect the separate issues presented – **1477** across all services in this period.

The work records reflect the number of separate entries created for those clients within our database. This loosely mirrors the numbers of contacts made across the client cohort by CASSPLUS teams – **2324** in this period.

CASSPLUS advice and support was delivered directly from within the organisation **666** times, and dovetails with the number of referrals that were activated outside of the charity in this period – **932**.

Referrals were generated to a total of **267** separate agencies, services and/or partners across area.





CASSPLUS has always applied a hybrid working approach across all staff, especially those who operate at the coalface and who need time for administration tasks away from busy offices and client demand. We are passionate to ensure that frontline operations are maintained – it will always be the best way to support clients who need a face-to-face response; but we also recognise what we have learned from our developed use of technology (zoom, teams, etc). We reach more networks (especially nationally), have become more environmentally friendly with our reduced need to travel across area and feel more connected as a team through our increased use of zoom for internal activities. Staff and volunteers (including Board) are more included by being able to dial into meetings with colleagues who are 'in the room'.

Fundraising and Activities

In 2020 we shifted from storing client data on paper files to developing a bespoke database. We worked with the database provider to create a system which captures a range of data appropriate to our highly varied reporting needs. Database development alongside our latest evaluation (CREST Advisory;²¹) has been (collectively) our biggest commitment in this period in terms of staff energies, especially from our Administration team.

The detail contained within this latest evaluation report is a significant 'deep dive' into CASSPLUS but it has only been achieved due to the energies and diligence applied by all staff in this last year. We will continue a working partnership with the Centre for Justice Innovation into '22 that will be supported by this evaluation and help us to promote our working model to other sites. We will be developing a Toolkit to support potential new partnerships and are ambitious to expand our model.

We continue to drive our ambitions for a dedicated fundraising/marketing role later in the year but in the meantime feed social media and website posts to better raise the profile of the charity.

We were especially pleased to be nominated by Plymouth Livewell's Community MH Forensic Team as their charity for Xmas. This local partner made an onsite collection (£250) and generated additional donations from their staff and local businesses which, when added to our own collection of donated goods from court partners, made for a fantastic 'Xmas Elf Run'. We spent a very cold Saturday travelling the City to deliver Xmas parcels to clients. It was both humbling and joyful in equal measure, with some clients expressing that (with none of their own social networks) ours was the only gift they would have received.

We are building on existing relationships with local councillors who have made donations to CASSPLUS from their community funds and attended the Plymouth Lord Mayor's Parlour for afternoon tea in August. This was an incredible opportunity to promote the work that we do in Plymouth and for a small group of clients to have a voice in an environment in which they would not normally expect to find themselves! We are especially proud of their journeys; they told their stories eloquently and with humility. The Lord Mayor was especially welcoming to us all, but we definitely viewed this as an opportunity for our clients to feel proud of themselves.

We continue activities in partnership with Plymouth University, which generates a small amount of income from student placements.

We continue to coordinate Victims of Crime as a member of the Safer Stronger Consortium in Cornwall

We are working on a new project with Harbour, Plymouth's Drug and Alcohol service, to develop a shared approach to volunteering opportunities at both services, most notably for those with direct experience of services.

We continue links to Highbury Magistrates' Court Community Advice team, now managed by the Centre for Justice Innovation.

It is worth mentioning how local partnerships in Cornwall are developing through our Cornwall Assistant who dovetails her working week across two p/t roles with CASSPLUS and Dracaena Centre (working with young people and families). It brings additional intelligence to supporting local families who present at both services.

Partnerships and networks are still continuing via remote platforms.

We continue our membership of the Employee Assist Programme to support internal supervision mechanisms and/or escalated wellbeing need from any of our team, especially at this time. 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 and are also members of our local Trauma Informed Networks, hoping to begin work on a Trauma Quality Standard later in '22.

We will be working towards a recognised Quality Standard as we navigate '22-'23.

We have, again, diversified our income streams within this period and are grateful for all the support received through the range of grant providers who have helped us to sustain and grow the charity. We are balancing 'relational' funding, from those who know us well, against new providers in this period.

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 support. Whilst there are recognised diversion and/or intervention models operating across CJ and Health (Liaison and Diversion, Mental Health Treatment Requirements, police diversion schemes) there is little recognition of a community justice model that targets low level offenders specific to courts – we are still viewed as innovative after 17 years of service delivery!

- 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.

'Thanks for your ongoing advice and guidance and a shoulder to cry on. Today was a complete disaster (court date moved without client or solicitor being informed) and a total waste of your time and mine, but I'm so grateful that you were there for me. Thanks also for the 'hearing voices' info – I will endeavour to have a read' (client - court date re-arranged and ongoing face to face support provided during Covid-19 restrictions)

'Thanks so much for your help. Before I spoke to you I felt so alone. I do not feel so alone any more....you helped me feel so much better about things' (first time defendant)

'...with all my heart I want to say thank you for what you did today – I received a payment from the job centre. Earlier today I was at the lowest ebb ever in my life and was almost thinking of doing something unthinkable. Thank God for meeting you....' (client)

- We provide brief interventions; swift, more informal conversations that sometimes pre-empt 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 self-refer, or they come back and find us when the time is right.

'Just stopping and chatting to me....and showing me the courtroom..... helped to manage my anxieties. It really made a difference. I thought they were going to send me to prison'. (first time defendant - driving offence).

'I just walked out the house and came here ...I didn't really know where I was going. I just remembered you talking to me before'. (Victim of Domestic Abuse – leaflet given 6 months prior).

- We provide an immediate response to crisis. We are experienced (but not experts) in a range of areas and so are often able to provide trusted, holistic 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. That immediate response is critical in the context of courts; for example, liaising with bailiffs to buy the time that someone needs to engage with a debt support service helps that individual enormously, especially if they are also juggling other debt that includes financial penalties to the courts (and the potential for custody). Court partners know that we are supporting court process through our engagement with clients. They are often not privy to outcomes that occur post-court and as they progress to the next case, but they are informed through local reports and often identify cases they have been involved with. We are seen as the 'human face' of courts – no criticism of court staff but the way that courts are perceived by those caught up the system.

'Your Newton Abbot report made its way to me....what a good read. I was particularly pleased with your case study...I was the legal advisor when the court took the highly unusual step of remitting all her fines – not something that happens too often. However, she did touch a real nerve in me...and I am so please that she is finally getting the help and support she needs. It was one of those 'there but for the grace of God' moments. Really hope she stays involved with you guys' (legal advisor feedback).

'(CASSPLUS) shows them a bit of kindness. That someone's interested in them. Makes them feel heard. People know they're not part of the court system so they are reassured that they're there to help not punish'. (Court Probation Officer – evaluation feedback)

'People always come out (from CASSPLUS) better. They go in with tears but never out! (security – evaluation feedback)

'I went in to her (CASSPLUS Coordinator) about this (overdue payment) and she said – oh ideal, the man from the DVLA is here today – so she took me straight to him there and then and he sorted it all out. I didn't have to go to court or worry about it' (client)

- 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.

'I'd say that around 90% of clients have followed through with referrals when we call them after three weeks, but much depends on the services themselves, too, so that may be just Cornwall' (Cornwall Coordinator – evaluation feedback)

'CASSPLUS helped me to get back in touch with my counsellor. I've tried but just couldn't get anywhere with it and was pretty much ready to give up – but (CASSPLUS Coordinator) didn't give up, so I'm back in touch again' (client).

Our external evaluation, through CREST Advisory, in this period has been critical in helping us to explore, in more granular detail, 'what works'. The data that we explored (2019-'20) was collated at a time when we were developing our database system, but the general findings are positive and encouraging. CREST Advisory tells us that;

- 66% clients were defendants, 37% had at least one previous conviction and 54% presented with more than one issue or area of need.
- At least 50% presented with MH needs, with Housing, criminal justice, employment, benefits and debt all accounting for over 30% activities across each pathway.

- Short term outcomes;
 - Reduced criminogenic and other needs; 89% clients felt CASSPLUS had improved their situation or had made a positive impact on their outcome.
 - Increased sense of procedural fairness and better navigation of the court process; 67% clients reported a better understanding of court process, helping them to understand what was going to happen or what had happened afterwards.
 - Increased numbers and uptake of referrals; 89% clients reported that they had not had knowledge of, or access to, referral pathways prior to engaging with CASSPLUS.
 - More sustained engagement with other services; 93% reported having follow up calls from CASSPLUS, many of whom referenced support with staying in touch with other services.
 - Greater emotional support; 89% clients said they received emotional support and felt better able to cope.
- Longer term outcomes;
 - Improved Health and Wellbeing; 78% clients said CASSPLUS helped with their general wellbeing. All clients reported that their needs had improved during the period of contact with CASSPLUS.
 - Ongoing support in case of future crisis; 78% clients said they would have access to future support through CASSPLUS.
 - Decreased burden on the Criminal Justice System by filling gaps in provision; A number of court-based service stakeholders articulated either how CASSPLUS was able to provide clients with a different type of support that they couldn't offer, or felt that their workload was somehow reduced by the ability to refer individuals on to CASSPLUS.

Our attempts to measure the impact on re-offending remains a frustration, despite our submission of two years' client data for assessment through the Moj DataLab.

Critical success factors were identified as;

- Expert staff and volunteers
- Generalist – one place that does everything
- Rapid response
- Independent, non-statutory
- Localised
- Non-targeted and with no thresholds to access

Our knowledge of court process and of our court-based partners makes us a valuable resource to those attending other court hearings. We help people to prepare and complete paperwork, provide valuable emotional support when they are in the courtroom (including Family and Tribunal cases) and then help them to understand what has happened afterwards. Clients tell us all the time that they *"would not have coped without our support."* We will follow cases to Crown Court hearings and work flexibly for the individual – every circumstance is different and we recognise that people wear different hats on different days.

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

In supporting vulnerable people this year, we have improved pathways across all services 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 and creating real relationships, especially within third sector.

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 who have all been challenged by austerity and economic cuts to their own budgets. Third sector is recognised as being able to be more agile in our delivery (often more cost effective, too) and must be included in planning to reach the most vulnerable in our communities.

Our approach to Volunteering within Criminal Justice is something that we continue to champion. We operate a rolling programme to attract volunteers from local communities; they give back to those communities by not only supporting the most vulnerable but by improving their own learning to move into employment across those communities. Volunteers are the best advocates for working with vulnerable people and also for services (like ourselves) that are developing them. Whether they remain in third sector or move into public sector jobs, we are helping to feed the employment market and when they are with us, we are learning from them – fresh attitudes and ideas that ultimately help us to improve and not stagnate!

We are a strong advocate for criminal justice, especially courts, and the crossover between the 'labels' that are applied to those caught within this system. We also recognise the need to change the language that we all use and are driving our understanding of trauma informed working with those directly affected by past and current trauma.

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 our local area and beyond.

The methods used to recruit and appoint new charity trustees

Online forums, social media, networks and word of mouth have been helpful in recruiting Trustees this year. We are due a Board review later this year, with some Board vacancies occurring due to ill-health and new recruits being brought onboard. We apply a standard interview process to new Trustees, are currently reviewing Board induction and actively encourage Associate roles so that we can access specialist support when required. We are trying to become more diverse but are finding this difficult without implementing a 'tick box' approach to diversity.

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, with all policies having undergone recent up-dates. We utilise the Charity Commission website when required and keep this platform updated on changes. We are members of ACEVO and have regular access through NCVO for Trustee updates.

Policies on reserves

CASSPLUS remains heavily reliant on grants. Reserves are built as a result of careful management of finances across projects and due to year-on-year accumulation through some flexible, unrestricted grants. 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. We have reviewed our Reserves Policy this year to reflect the growth of the charity.

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 if and/or when the opportunity arises.

We plan to acquire a Quality Standard in the next few years and, in the current climate, to sustain current services, retain staff and to reach communities.

We are ready to form new partnerships (especially in the context of Rehabilitation models for Probation) and to support local Alliance models.

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.

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 read 'P. Walker', is written over a horizontal line.

Mrs. P. Walker
Trustee

Date: 11 SEPT 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES' OF
CASSPLUS

We report on the accounts of the company for the year ended 31st March 2022, which are set out on pages 18 to 26.

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: 11 / 9 2022

CASSPLUS
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING THE INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted £	Restricted £	2022 £	2021 £
Incoming resources:					
Voluntary income	2	1,836	-	1,836	1,985
Revenue grants	3	39,454	205,191	244,645	214,808
Other activities	4	29	-	29	3,412
Total incoming resources		41,319	205,191	246,510	220,205
Resources expended:					
Charitable activities	5	33,594	186,133	219,727	189,825
Governance costs	6	-	1,263	1,263	1,365
Total resources expended		33,594	187,396	220,990	191,190
Net incoming resources for the year		7,725	17,795	25,520	29,015
Other recognised gains		-	-	-	-
Net movement in funds		7,725	17,795	25,520	29,015
Adjustment to funds		18,702	(18,702)	-	-
Total funds brought forward		84,959	53,094	138,053	109,038
Total funds carried forward		111,386	52,187	163,573	138,053
		=====	=====	=====	=====

**CASSPLUS
BALANCE SHEET
AS AT 31ST MARCH 2022**

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
		£	£
<u>FIXED ASSETS:</u>			
Tangible assets	11	1,385	1,753
<u>CURRENT ASSETS:</u>			
Cash at bank and in hand		163,088	137,200
<u>CREDITORS:</u>			
Amounts falling due within one year	12	(900)	(900)
<u>NET CURRENT ASSETS</u>		162,188	136,300
<u>NET ASSETS</u>		163,573	138,053
		=====	=====
<u>FUNDS:</u>			
Unrestricted funds	14	111,386	84,959
Restricted funds	14	52,187	53,094
<u>TOTAL FUNDS</u>		163,573	138,053
		=====	=====

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: 11 SEPT. 2022

(a) Basis of accounting

(b) Incoming resources

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.

(c) Resources expended

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 are incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

(d) Tangible fixed assets

Office equipment - 25% on written down value

2. VOLUNTARY INCOME:

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Donations	1,836	-	1,836	1,985
	<u>1,836</u>	<u>-</u>	<u>1,836</u>	<u>1,985</u>

CASSPLUS
NOTES TO THE FINANCIAL STATEMENTS

**3. INCOMING RESOURCES FROM
REVENUE GRANTS:**

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Acts435	-	1,950	1,950	1,745
Awards 4 All	9,561	-	9,561	-
CLINKS	-	-	-	5,000
Cornwall Community Foundation	-	2,322	2,322	8,000
Devon Community Foundation	-	7,500	7,500	4,967
Devon Community Foundation (NA)	-	9,742	9,742	-
Hadley Trust	-	95,193	95,193	96,000
Konnect Cornwall	-	-	-	50
Lloyds	8,500	-	8,500	-
Lloyds Foundation	-	25,000	25,000	-
OPCC	-	32,600	32,600	32,600
Plymouth VCSE	-	-	-	-
Social Enterprise	-	-	-	10,114
SSC VS Contract	21,393	-	21,393	20,104
Tudor Trust	-	30,884	30,884	32,000
Volunteer Sector MH	-	-	-	4,228
	<u>39,454</u>	<u>205,191</u>	<u>244,645</u>	<u>214,808</u>
	=====	=====	=====	=====

**4. INCOMING RESOURCES FROM
OTHER ACTIVITIES:**

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Other income	2	-	2	3,343
Bank interest	27	-	27	69
	<u>29</u>	<u>-</u>	<u>29</u>	<u>3,412</u>
	=====	=====	=====	=====

CASSPLUS
NOTES TO THE FINANCIAL STATEMENTS

5. COSTS OF CHARITABLE ACTIVITIES:

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Wages	26,648	151,562	178,210	153,641
Pensions costs	740	7,684	8,424	7,845
Travel and subsistence	1,179	6,720	7,899	4,036
Welfare and events	2,673	2,379	5,052	1,748
Insurance	-	-	-	2,408
Marketing and advertising	-	-	-	73
Telephone	917	4,589	5,506	4,914
Computer and office expenses	1,285	6,282	7,567	4,513
Printing, postage and stationery	-	623	623	336
Training costs	121	2,922	3,043	2,318
Sundry expenses	-	101	101	296
Professional and membership fees	-	2,744	2,744	7,044
Bank charges	-	96	96	69
Depreciation	31	431	462	584
	<u>33,594</u>	<u>186,133</u>	<u>219,727</u>	<u>189,825</u>
	=====	=====	=====	=====

6. GOVERNANCE COSTS:

	2022	2021
	£	£
Accountancy	1,228	1,330
Professional fees	35	35
	<u>1,263</u>	<u>1,365</u>
	=====	=====

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.

CASSPLUS
NOTES TO THE FINANCIAL STATEMENTS

8. EMPLOYEES:

Employment costs

	2022	2021
	£	£
Wages	178,210	153,641
Pensions costs	8,424	7,845
	<u>186,634</u>	<u>161,486</u>
	=====	=====

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 2021	6,472	6,472
Additions	94	94
Disposals	-	-
	<hr/>	<hr/>
At 31st March 2022	6,566	6,566
	<hr/>	<hr/>
<u>Depreciation:</u>		
At 1st April 2021	4,719	4,719
Charge for the year	462	462
Disposals	-	-
	<hr/>	<hr/>
At 31st March 2022	5,181	5,181
	<hr/>	<hr/>
<u>Net book value:</u>		
At 31st March 2022	1,385	1,385
	=====	=====
At 1st April 2021	1,753	1,753
	=====	=====

12. CREDITORS:

Amounts falling due within one year:

	<u>2022</u>	<u>2021</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 2022 represented by:			
Tangible fixed assets	92	1,293	1,385
Current assets	98,291	64,797	163,088
Current liabilities	-	(900)	(900)
	<hr/>	<hr/>	<hr/>
	98,383	65,190	163,573
	=====	=====	=====

CASSPLUS
NOTES TO THE FINANCIAL STATEMENTS

14. MOVEMENT IN FUNDS:***Unrestricted funds***

	At 01.04.21 £	Incoming Resources £	Outgoing Resources £	Transfer To General Funds £	At 31.03.22 £
General funds	84,959 =====	41,319 =====	(33,594) =====	18,702 =====	111,386 =====

Restricted funds

	At 01.04.21 £	Incoming Resources £	Outgoing Resources £	Transfer From General Funds £	At 31.03.22 £
Restricted funds	53,094 =====	205,191 =====	(187,396) =====	(18,702) =====	52,187 =====

15. DETAILED MOVEMENT IN FUNDS:***Unrestricted funds***

	Brought Forward £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Carried Forward £
Awards 4 All	-	9,561	(7,150)	-	2,411
Donations	39	1,836	(1,052)	-	823
Konnect Cornwall	1,620	-	(1,554)	(66)	-
Lloyds	-	8,500	(5,667)	-	2,833
Reserves	78,560	29	(931)	27,661	105,319
SSC VS Contract	4,740	21,393	(17,240)	(8,893)	-
	84,959 =====	41,319 =====	(33,594) =====	18,702 =====	111,386 =====

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	27	1,950	(2,025)	-	(48)
CLINKS	844	-	(464)	(380)	-
Cornwall Community Foundation	322	2,322	(8,409)	9,545	3,780
Devon Community Foundation	3,385	7,500	(6,369)	-	4,516
Devon Community Foundation (NA)	-	9,742	(2,966)	-	6,776
Hadley Trust	-	95,193	(110,430)	15,237	-
Lloyds Foundation	-	25,000	(824)	-	24,176
OPCC	10,636	32,600	(24,950)	(18,286)	-
Plymouth VCSE	6,374	-	-	-	6,374
Social Enterprise	4,153	-	(4,152)	(1)	-
Tudor Trust	24,817	30,884	(26,807)	(24,817)	4,077
Volunteer Sector MH	2,536	-	-	-	2,536
	<u>53,094</u> =====	<u>205,191</u> =====	<u>(187,396)</u> =====	<u>(18,702)</u> =====	<u>52,187</u> =====