



Y Ganolfan Adeiladu Gweithredu
Cymdeithasol
Centre for Building Social Action

ANNUAL REPORT 2020 – 2021



LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name:

The Centre for Building Social Action Limited

Charity Number:

1188696

Company Registration Number:

02633128

Country of Incorporation:

England and Wales

Registered Address:

The Lord Arthur Rank Centre
Trostre Road
Llanelli
SA14 9RA

Legal Form:

Company Limited by Guarantee

Trustees:

Derith Powell MBE
James Lewis
Reverend Eldon Phillips
Frederick St. John Roberts
Peter Freeman
Gerald Davies

Senior Management:

Mike Theodoulou – Chief Executive
Janice Morgan – Deputy Chief Executive
Steve Taylor – Finance Manager

Accountants:

Charles and Company
Murray Street
Llanelli

Bankers:

HSBC
Vaughan Street
Llanelli

CONTENTS

INTRODUCTION	4
TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31st MARCH 2021	6
A.1 Introduction	6
A.2 Structure, Governance and Management	7
A.3 Public Benefit	11
A.4 Objects and Aims	11
A.5 Strategic Objectives, Activities and Achievements	12
A.6 Ensuring a fit for Purpose Infrastructure	20
A.7 Our Finances	21
A.8 Challenges and Future Priorities	22
A.9 Our Funders	23

INTRODUCTION



Writing this in the middle of the coronavirus pandemic and all the disruption, turmoil and sadness it has brought, I don't think any of us could have predicted just how much our lives have been affected in the last year – and continue to be.

CBSA and the people we support are facing one of the most challenging times in our history. The loss of people's lives and the current and imminent loss of jobs and businesses as government support tapers are conspiring to make Covid-19 and its aftermath a crisis of unprecedented proportions.

The Trustees and senior team have always been both proud and inspired by the staff at CBSA and the work that they do, but we are especially

impressed by the way they have reacted to the pandemic and continued to provide support to those most in need during these difficult times.

Looking forward you'd be forgiven for thinking that this year, of all years, would be the year where there would be less to celebrate. And yet, in spite of the huge range of challenges we've faced as an organisation, there is still so much to celebrate, not least the way we have been able to adapt the way in which we engage with the people we support.

Also this year we also celebrate our 30th Anniversary. From a small community project, we have developed into an organisation with a significant impact on reducing poverty and improving the quality of life for thousands of people across West Wales.

As always, on behalf of all the Trustees and the Executive Team, we want to thank our amazing staff and team of invaluable volunteers who go that extra mile to make a real difference to lives and livelihoods. We'd also like to thank our community – across all generations in West Wales – whose ideas and strengths drive everything we do.

As always, we thank our funders; the way they have supported us and the sector as a whole during the past year has been unparalleled. Without the flexibility and additional support they have demonstrated during the past year, we simply could not have continued to make a difference in the lives of the people we support.

We hope that this report demonstrates how we have used the generous resources that you have entrusted to us to not only respond to the crisis of the past year but also to continue to grow and to implement long-term change.

We are both proud that the charity ends 2020/21 with increased impact, high quality delivery, solid governance and a clear strategy to continue its mission to help local people build their capacity to overcome the causes and symptoms of poverty and inequality.



Frederick St. John Roberts
Chairman



Mike Theodoulou
Chief Executive

The Centre for Building Social Action Limited

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31st MARCH 2021

The Trustees are pleased to present their annual Directors' Report together with the financial statements of the Charity for the year ending 31st March 2021. They are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes. The Charity Commission entered the Company onto the Register of Charities with the Registered Charity Number 1188696 in March 2020.

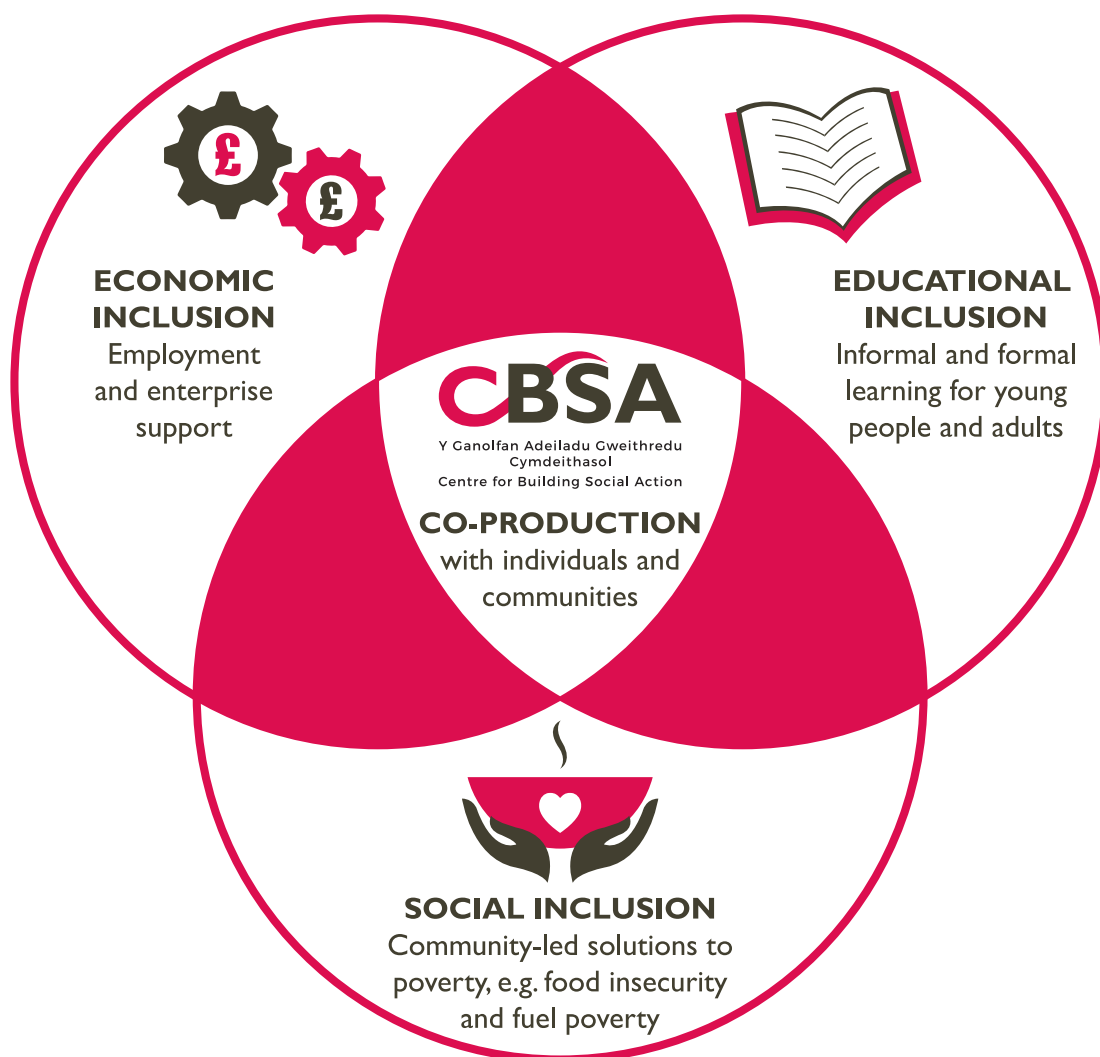
The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and

Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) as amended for accounting periods from 1 January 2016.

A.1 Introduction

We are a social justice organisation. Established 30 years ago, our vision is to create strong, cohesive communities where individuals have the power to thrive and not just survive. To do this we address both the causes and symptoms of poverty, inequality by designing our services with, not for, individuals and communities most affected by these issues, so they have the skills to overcome.

Our work breaks down into three separate areas of activity as outlined below:



- **Social Inclusion:** under this heading comes the practical support we offer such as our Food Forward Schemes, tool library and toy and baby bank – all ways to reduce household costs and maximise hard-pressed family incomes.
- **Educational Inclusion** for all ages: we strongly believe in education as a way to break free of poverty. Through our various projects we offer a range of accredited and unaccredited training, capacity building and alternative curriculum education.
- **Economic Inclusion** has always been at the heart of our work helping people get and keep good jobs. We provide a range of employment and enterprise support in response to our community's needs.

This work is underpinned by our recognition that the solutions, and the skills to put them in place, are often to be found in the lived experiences and understanding of the people and communities affected. Our recognition finds expression in projects that develop the capacity of individuals to contribute and our determination to put co-production at the heart of all our work.

The above objectives and activities reflect the Charity's values, which are:

- **Community:** strong communities as loci for mutual support and the realisation of individual potential.
- **Education:** both formal and informal, as a means by which individual potential can be realised.
- **Human enterprise and endeavour:** as the drivers for individuals and communities to address the challenges they face.
- **Sustainable development:** through which the security and wellbeing of future generations are protected by the responsible practices and use of resources of the current generation.
- **Justice:** driven by tackling entrenched social inequalities and ensuring that those who are traditionally under-represented in society have a strong voice in how our society is run.

A.2 Structure, Governance and Management

The Centre for Building Social Action Ltd (CBSA) is a company limited by guarantee. The liability of Trustees is limited to a sum not exceeding £10.

As set out in the Articles of Association, all Trustees and designated officers, including the Chair, are appointed at the AGM. The term of office for Trustees is initially three years, with the possibility of ongoing renewal. In appointing new Trustees, attention is paid to the need to have a balance of representation and diversity, including: gender, age, ethnicity, disability, and sexuality. The Trustee Board meets no less than four times in each financial year.

A.2.1 Functions of the Board

The Board of Trustees fulfils the following functions:

- To have control of the Charity and its property and funds.
- To have responsibility for the Charity's overall governance and strategic direction.
- To develop the aims, objectives and organisational goals in accordance with the legal and regulatory framework of the sector and in line with the Charity's governing document, continually striving for best practice in governance.
- To uphold the fiduciary duty invested in the position, undertaking such duties in a way that adds to public confidence and trust.
- To interview, appoint and monitor the work and activities of senior paid staff.

All members of the Board of Trustees are required to sign a Code of Conduct Declaration and Register of Interest.

A.2.2 Main Responsibilities of the Board

- Managing organisational performance and risk – developing and reviewing the organisation's strategy, objectives, performance, statutory compliance and risk, continuously, ensuring the measurement of our impact.
- Leadership and strategy – leading the development of the organisation's vision, mission, values and strategic direction.
- Strategic planning and implementation – agreeing coherent, strategic plans and timetables, monitoring performance and reviewing outcomes and impact.
- Communication – promoting the work of the organisation to a variety of external partners, stakeholders and audiences.
- Equality and diversity – championing equality and diversity in everything that the organisation does, particularly in the context of making people matter and working with some of the most disadvantaged people in society.
- Safeguarding – monitoring the organisation's conduct to ensure that safeguarding standards are maintained.

A.2.3 Induction and Training of new Trustees

New Trustees receive an induction pack containing the following:

- Declaration to act as a Trustee.
- Terms of Reference.
- Code of Conduct.
- Equal Opportunities monitoring form.
- Declaration of Interest Form.
- Skills and Knowledge Audit.
- Charity Commission CC3 document.
- Responsibilities of Trustees.
- Memorandum and Articles of Association.
- Annual Report and Accounts.
- Information regarding Trustee Board meetings.

A.2.4 Related Parties

All interests are required to be declared and signed in the Trustee's Declaration of Interests pro-forma as required under the Charity's Articles of Association and Conflict of Interests Policy. A conflict of interest register is kept and updated annually or when appropriate. In addition, all Trustees are required to declare any interest pertinent to the agenda at all Board Meetings.

A.2.5 Organisational Structure

The Board of Trustees administers the Charity. In so doing, it meets quarterly, with subcommittees reporting to it on a task and finish basis.

A Chief Executive Officer (CEO) is appointed by the Trustees to oversee the Charity's day-to-day operations. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the Board, for operational matters including finance, employment and performance related activities within the core services.

The Board of Trustees has oversight of financial matters through reports to each meeting.

The Board of Trustees may amend these powers from time to time.

The CEO is supported by a Deputy Chief Executive, with Project Co-ordinators taking operational responsibility for the successful delivery of the Charity's various projects.

A Finance Manager is responsible for administering the Charity's accounts.

Business development is undertaken by a New Business Manager, who combines this role with overseeing and quality assuring the Charity's training and education provision.

At the end of the Financial Year 2020/21, the Charity employed 17 full-time and 2 part-time staff. As Trustees we are committed to transparency in our work and include staff in our decisions and as such we operate an 'open door' policy where staff are encouraged to ask questions about our activities, strategy, performance and current initiatives. We continuously interact and communicate with staff through committees, meetings, working groups and day to day management. We also convey information

regularly via internal publication of our meeting papers, minutes and actions.

The charity is fortunate to have a number of committed and inspirational volunteers. Over the course of 2020/21 we have had the support of 42

volunteers. The skills and knowledge of our volunteers is a huge asset to the charity and we have over the recent past used their experience to improve our volunteer programme to make it as impactful as possible.

Case Study: Our Volunteers Responding to Covid*



When Covid 19 first hit CBSA had just launched a tool library for low income families. The tool library funded by the National Lottery Community Fund, offered members of the scheme free tools for hire to enable home improvements, repairs and upcycling. Restrictions and lockdown meant that the library could no longer open but staff and volunteers really wanted to help people on the front line of the pandemic.

A call out from local NHS midwives for equipment bags galvanised our staff and volunteers into action, and soon using sewing machines and other tool library equipment, CBSA staff and volunteers were making headbands and equipment bags for care and NHS workers. They then progressed to producing masks that were available free of charge to all our staff, participants and volunteers, helping them keep safe.

Our team of volunteers, all based at home, worked tirelessly collecting donated materials, washing and ironing and sewing and delivering the final product.

As one of our volunteers Anne says:

“I have sewing skills I hadn’t used for years, and it’s lovely to feel I’ve been useful.”

*Name and identifying details changed.

A.2.6 Policies and Procedures

The conduct of the Charity and our range of activities are guided by a comprehensive set of policies and procedures to ensure that its governance, financial management, security, management and operation are in keeping with best practice. All staff are aware of their responsibilities in relation to these policies, together with the expectation that they adhere to them in their day-to-day working.

All policies and procedures are reviewed by the Board of Trustees on an annual basis, unless legislative change dictates otherwise, or in the event of an incident that gives rise to a need for review of the provisions, interpretation and implementation of a policy.

A.2.7 Safeguarding

As a Charity working with vulnerable people of all ages, we take our responsibilities with regards safeguarding very seriously. This includes having well-established systems and processes to ensure that the safety and interests of those concerned are protected at all times. These include, but are not limited to, a *Child Protection and Safeguarding Policy* and a *Safeguarding Adults at Risk Policy*.

All Trustees and staff undergo the appropriate level of Disclosure and Barring Scheme checks upon appointment.

All staff undergo comprehensive safeguarding training on an annual basis, and are aware of the various forms of abuse that might occur and how these might manifest themselves, as well as the procedures to be adopted where these are suspected.

Policies set out clear systems for reporting suspected / actual cases of abuse, and their investigation and reporting in an appropriate manner.

A.2.8 Risk Management

The Trustees believe that they have identified the major risks to which the charity is exposed and how these risks can be mitigated. This has been aided by a robust risk management process. The process identifies the types of risks the Charity faces, prioritises them in terms of likelihood of occurrence and potential impact, identifies the

means of managing these risks and monitors how they are managed. The risk register is reviewed quarterly, with relevant exemption reports presented to the Board. Trustees review the adequacy of protection against these risk and, where this appears insufficient, put in place appropriate procedures to mitigate them.

The biggest risk for the Charity continues to be our over-reliance on short-term and limited funding at a time when the demand for services grow. Therefore, an important strand of the Board's strategy is to continue to demonstrate the Charity's ability to provide added value as an organisation, whilst simultaneously demonstrating excellent outcomes and impact. At the same time, the organisation looks to expand its income streams and look for new sources of growth.

A.2.9 Ongoing Implications of the Covid 19 Pandemic

Like so many other charities, Covid has affected our ability to deliver services and creates some uncertainty regarding our finances whilst also increasing demand for our support. The impacts of lockdown, the pandemic and wider consequences are affecting people's living standards and levels of poverty, with associated impact on wellbeing and mental health, putting pressure on already stretched statutory services.

Our work and services adapted to virtual and increased digital delivery rapidly, including aspects of our training and participation work. Through this, we have been able to increase our support and meet increased demands. We are hugely indebted to our staff and volunteers, who continued to offer in-person support to those facing food insecurity and social isolation, always in line with government guidance. They have provided a lifeline to the people we serve.

We continue to call for the investment needed to renew rather than return to pre-Covid approaches, given the increased number of people dealing with all aspects of inequality and injustice, on top of the existing gaps in provision.

A.3 Public Benefit

As required by the Charities Act 2011, the Charity Commission for England and Wales issued its general guidance on the criteria it will use to determine whether a charity provides public benefit. The Board of Trustees has considered the relevant guidance and is satisfied that the organisation provides considerable public benefit, as demonstrated in this report. We have referred to the guidance when reviewing our purpose and mission and in planning future activities. In particular, consideration is given to how planned future activities will contribute to the delivery of public benefit. Thus, development activities and proposals for funding applications are presented to Trustees for approval based on their ability meet this requirement. In making their decisions, Trustees assure themselves that all proposals target members of the community who are experiencing social exclusion on the basis of one or more of the factors identified, or are at risk of doing so. At the same time, Trustees ensure that the outcomes of the Charity's work, and the public benefits that derive from it are demonstrable through qualitative, as well as quantitative research methodologies. Furthermore, Trustees assure themselves that no potential barriers to participation by the target groups exist, and that issues of equality and diversity are adhered to.

A.4 Objects and Aims

The Charity's objects are to develop the capacity and skills of members of socially and economically disadvantaged communities of Wales in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society, in particular but not exclusively by:

- a) equipping disadvantaged or otherwise excluded people with the skills and competencies required to take responsibility for identifying and meeting their needs and those of the community;
- b) the delivery of formal, informal and community education programmes that provide socially and economically disadvantaged people opportunities to gain nationally recognised qualifications and / or develop the knowledge, skills and competencies required for independent living and the labour market;

- c) the promotion, provision and facilitation of volunteering, training and work experience opportunities to unemployed or underemployed people who are disadvantaged in the labour market.

In addition to any other powers it may have, the Charity has the following powers in order to further the Objects (but not for any other purpose):

- a) to raise funds. In doing so, the Charity must not undertake any taxable permanent trading activity and must comply with any relevant statutory regulations;
- b) to buy, take on lease or in exchange, hire or otherwise acquire any property and to maintain and equip it for use;
- c) to sell, lease or otherwise dispose of all or any part of the property belonging to the Charity. In exercising this power, the Charity must comply as appropriate with sections 117 and 122 of the Charities Act 2011;
- d) to borrow money and to charge the whole or any part of the property belonging to the Charity as security for repayment of the money borrowed. The Charity must comply as appropriate with sections 124 – 126 of the Charities Act 2011 if it wishes to mortgage land;
- e) to co-operate with other charities, voluntary bodies and statutory authorities and to exchange information and advice with them;
- f) to establish or support any charitable trusts, associations or institutions formed for any of the charitable purposes included in the Objects;
- g) to acquire, merge with or to enter into any partnership or joint venture arrangement with any other charity;
- h) to set aside income as a reserve against future expenditure but only in accordance with a written policy about reserves;
- i) to employ and remunerate such staff as are necessary for carrying out the work of the Charity. The Charity may employ or remunerate a Director only to the extent it is permitted to do so by article 10 and provided it complies with the conditions in that clause;

- j) to:
- i) deposit or invest funds;
 - ii) employ a professional fund-manager; and
 - iii) arrange for the investments or other property of the Charity to be held in the name of a nominee;
- in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000;
- k) to provide indemnity insurance for the Directors in accordance with, and subject to the conditions in, section 189 of the Charities Act 2011;
- l) to pay out of the funds of the Charity the costs of forming and registering the Charity both as a company and as a charity;
- m) to do all such other lawful things as are necessary for the achievement of the Objects.

A.5 Strategic Objectives, Activities and Achievements

This year saw the first year of our three-year strategy 2020-2023 with the following strategic aims identified by the Trustees:

- Continue to put people in the lead; designing our services with, not for, individuals and communities most affected by poverty, so together we create sustainable solutions.
- Deliver social, economic and environmental impacts that last; empowering individuals and communities to challenge poverty. Our Theory of Change sets out the change we want to see.
- Ensuring a fit for purpose organisation that allows us to function effectively and efficiently in order to deliver on our mission and strategic aims.
- Maintaining the financial health of the organisation.

A.5.1 Putting People in the Lead

In keeping with the Charity's name, the Centre for Building Social Action Ltd, we seek to develop the capacity of individuals and communities to develop and manage their own solutions to the challenges they face.

Key to this is co-production, defined by us as the equal sharing of power, agency and decision making with all those affected by a project, and with the local people, organisations and systems which support them.

During 2020/21 this work has continued as we have collaborated with participants, volunteers and other stakeholders co-designing, co-delivering and co-evaluating our projects and services.

A.5.2 Delivering Economic, Social and Environmental Impact

During 2020/2021 we have continued to deliver a range of projects under difficult circumstances, as Covid-19 necessitated we found new ways to reach people and communities.

We are pleased to note that during the year:

- 593 individuals of all ages were supported across all our activities to actively tackle the causes and symptoms of poverty.
- 473 individuals reported a positive impact from our support. This includes increases in self-confidence, self-belief and resilience deriving from participation in a range of activities.
- 293 gained new skills in a range of areas such as personal development and employability.
- We welcomed and valued the support of 42 volunteers, who provided a combined total of 4,290 hours of time to the organisation, and the people we support. Volunteers have worked as mentors, offered employability support, packed food boxes, helped sort toys and baby clothes, manufactured face masks and headbands, and worked in our gardens.
- Our Social Return on Investment review saw the organisation delivering a social return on investment in the range of £10.29 to £11.97 in the form of social and economic outcomes, including health and wellbeing, training and skills. That is for every £1 invested in the organisation we delivered at least £10.29 in added value.

In line with our theory of change, these are some of the changes we have supported people to make happen during the past year.

CBSA Theory of Change

CONTEXT	INPUTS	ACTIVITIES	OUTPUTS	SHORT-TERM OUTCOMES (during project lifetimes)	LONG-TERM OUTCOMES
<p>Significant levels of poverty driven by:</p> <ul style="list-style-type: none"> • Government policy decisions. • Low employment skills. • Low income and earnings. • Lack of support due to stretched services. • Low quality housing. • Poor quality / low paid employment opportunities. <p>Leading to:</p> <ul style="list-style-type: none"> • Poor physical and mental health. • Social isolation. • Child poverty. • Increased In-work Poverty. • Homelessness. • Food / Fuel Poverty. • Digital exclusion. • Increased debt levels. 	<ul style="list-style-type: none"> • Assets and skills of local people and communities. • CBSA Team experienced in co-producing support for people affected by poverty and challenging circumstances. • Time and support from nearly 50 volunteers. • Premises in West Wales, including community gardening schemes. • Grant funding. • Income from property for reinvestment. • Business contributions. 	<p>Range of projects and activities in following areas:</p> <ul style="list-style-type: none"> • Social inclusion <ul style="list-style-type: none"> – Food Hubs. – Food growing schemes. – Community lending schemes. – Befriending schemes. – Youth social action programmes. • Educational inclusion <ul style="list-style-type: none"> – Alternative Learning Centre. – Youth and adult education and training. – Community capacity building. • Economic inclusion <ul style="list-style-type: none"> – Employability programmes. – Social Enterprise support. 	<ul style="list-style-type: none"> • Sustainable support networks established for people affected by poverty. • 500+ people supported each year through activities to tackle causes and consequences of poverty. • Social return on investment of around £10.29 for every £1 invested in CBSA's projects. • Local people empowered to take the lead in designing support which meets their needs. 	<p>Improved social inclusion</p> <ul style="list-style-type: none"> • Improved relationships. • Reduced isolation and loneliness. • Greater social networks. <p>Better educational outcomes</p> <ul style="list-style-type: none"> • New skills and qualifications. • Young people stay in education. • Progression to further learning. <p>Improved economic outcomes</p> <ul style="list-style-type: none"> • Reduced household expenses. • Reduced debt. • More individuals secure employment and improve employment. <p>Better mental wellbeing</p> <ul style="list-style-type: none"> • Improved wellbeing. • Increased confidence and self-esteem. • Improved resilience. • More positive attitude. <p>Improved physical health</p> <ul style="list-style-type: none"> • Improved health due to more fresh produce and better understanding of healthy lifestyles. • Environmental benefits. • Greater environmental awareness, resulting in less waste and reduced. 	<ul style="list-style-type: none"> • Reduced poverty in West Wales. • Improved quality of life. • Improved life outcomes (e.g. better employment). • Environmental resources are maximised. • Reduction in health inequalities. • Increased social capital. • Increased community influence on local and central decision making and policy.

A.5.2.1 Improved Economic Outcomes

Today in Wales, one in four people – approximately 700,000 people – live in poverty. Poverty means not being able to heat your home, pay your rent, eat fresh, healthy food or buy the essentials for your children.

Jane's case study illustrates how important our Food Forward Membership scheme has been in helping her feed her family whilst maintaining dignity and self-esteem. For £5 per week, Jane and her family receive a food box with the emphasis on fresh nutritious food. The contents of the box, mainly surplus food which supermarkets have not sold, would retail at about £20, thus saving Jane in the region of £15 per week on her shopping.

Case Study: Improved Economic Outcomes*



Jane lives with her husband, three children and their dog. Prior to Covid 19 they just about managed and whilst money was tight they were able to cover essential costs. Then Covid 19 arrived, Jane lost her job and her husband Rhys's painting and decorating business ground to halt. They went from just managing to experiencing huge financial challenges which culminated in them having to close down the business and enter administration. This put a huge emotional and financial burden on the whole family.

On one occasion Jane told CBSA staff, that due to a variety of problems, our food box was the only food they could afford that week. Fortunately, on that occasion staff were able to source additional assistance for Jane and her family that helped them overcome the immediate crisis.

The family have been open about how the food deliveries are a highlight of their week and their youngest son is always excited to see what is in the box. The service offered by Food Forward not only provides a weekly supplement to the food budget, but also much-needed human interaction during a time when the family felt isolated, let down and very alone.

Over a period of a year membership of Food Forward will save Jane and her Family nearly £800 – money that can be spent on other items of expenditure to help hard pressed budgets go that much further.

Jane says:

“Without CBSA we would have really struggled, they made the difference in eating and not eating. We are happy to make that little bit of a contribution because it makes you feel good about yourself – that you're not taking a hand-out.”

*Names and identifying features have been changed

A.5.2.2 Improved Social Inclusion

We have been improving work readiness for the past 30 years, and during that time have helped over hundreds of people into employment or self-employment. This work continues, and whilst we understand that in-work poverty continues to increase, we also see good quality work as one of

the best ways to not only help people to move out of poverty but to increase levels of inclusion, improve self-esteem and restore dignity. Kevin's story illustrates how we help people overcome long-standing barriers to employment helping them to gain sustainable jobs whilst helping him feel valued and improving social networks.

Case Study: Improved Social Inclusion*

Kevin was referred to our European Social Fund funded First Impression project by his work coach at the Job Centre, and when project staff met him, he was enthusiastic and had a strong desire to do well.

Kevin had struggled to find a job due to a lack of skills and experience. He hated school and left with no qualifications, and over the next 20 years was frequently in and out of work due to short term contracts. He became depressed and anxious, which led to long periods of ill health. He lived alone, had no close family, and often felt isolated and ignored.



Kevin embraced training, even though the pandemic meant that in-person sessions were not possible. He made the most of the opportunity to access our e-learning platform, which gave him access to over 100 certified training modules – all designed to improve the skills and knowledge needed for employment. When restrictions lifted he was able to gain a Level 3 qualification in First Aid.

Although the pandemic offered limited work options we were able to secure him a paid work placement within a local community project, helping people who needed additional support due to Covid. He proved to be a hardworking, reliable, dedicated.

At the end of his placement he was offered a permanent job and was welcomed as a valuable team member. His self-esteem improved as did his network of friends; stemming from the relationships he made in the workplace.

Kevin said:

“I really enjoy my work here, everyone is friendly and we are making a real difference to people who need help. It’s not just helping others though; it’s helped me so much. I’m looking forward to getting up again and going to work. I really like the people I work with, there’s a great family feel to this place, and I have made friends and feel less lonely.”

*Name and identifying features have been changed

A.5.2.3 Better Mental Well-being

There is a strong link between poverty and poor mental health. Living in poverty means waking up every day facing insecurity, uncertainty, and difficult decisions about money. It means facing marginalization because of financial circumstances. The constant stress overwhelms people, affects

them emotionally and depriving them of the chance to play a full part in society.

Our National Lottery Community Fund project, Stronger Together, was able to help Melissa and her daughter get back on their feet after an unexpected crisis left them anxious, uncertain, and not knowing who to turn to for help.

Case Study: Better Mental Health*

Melissa got in touch with the CBSA in March of this year. Her eldest daughter had just given birth and had nothing ready for a baby. As her daughter had kept the pregnancy a secret, it was a complete surprise and nothing had been prepared for the new baby. Melissa, a widow with 3 children, lives in rural Carmarthenshire, has no transport and is dependent on sporadic public transport; which has been made worse due to the Covid pandemic. They had no wider family support and had no idea how they were going to manage with no money to buy even the basics for the new baby. Melissa already had 3 children to support on a very low income and this newest turn of events made her feel sick with worry, unable to cope and totally overwhelmed.



CBSA staff put together a parcel of new-born baby clothes, a fleece blanket and a baby carrier seat so that the baby could be safely carried around as they did not have a pram. The supplies were delivered to her door to make sure she had access to the items as soon as possible. The team at CBSA were also able to give her information on places that could offer her further support such as her nearest Family Centre. We were also able to provide information on accessing benefit support.

Melissa said:

“I am so grateful for all the support I have had from CBSA. I didn’t know where to go, but you have helped me see that there is still help, even with Covid making everything so difficult. I didn’t know there were family centres around – this is all so new to me as I have never had to ask for help before, thank you.”

*Name and identifying features have been changed

A.5.2.4 Improving Physical Health

Case Study: Improving Physical Health*

The Back2Basics food resilience programme is a 16-week programme that supports young people to learn about food shopping on a budget, safe food preparation, how to cook healthy, tasty meals and ways of reducing food waste. It also gives everyone on the programme an opportunity to learn about growing fruit and vegetables and to get their hands dirty at our growing scheme in Machynys learning how to grow fruit and vegetables. Also, the young people have the opportunity to try out their carpentry skills building paths, raised beds, and garden furniture and also how to grow a wide array of fruit and vegetables. All hard work that leads to healthy appetites.

As Mark said:

“Working in the garden has really helped my mental health and I also feel so much fitter. My favourite part was learning about plants and how best to grow them.”

Tom before joining the project described himself as having the world’s worst diet but after a few weeks on the programme said:

“Yeah it’s been really good, I thought it would be boring but I really enjoyed learning about different foods, how to cook them. I really like the fact that you get to eat the meal at the end of the session and take home leftovers. I’m going to try and eat better now.”

During lockdown the project also provided healthy food boxes to young people struggling on low incomes. When Will lost his job on a construction site, he had no money and it took time to secure benefit payments. Our weekly deliveries stopped him having to worry about where his next meal was coming from.



*Name and identifying features have been changed

A.5.2.5 Increased Environmental Benefits

Most of the world today operates a “take, make, throw away” model. Consequently, two billion tons of solid waste are created every year, which is equivalent to five times the weight of all people on Earth.

CBSA's projects and services recognise that continued disregard for our environment is not

sustainable. Our circular economy projects – be it the repurposing of surplus food, upcycling of second hand furniture, tool lending or reusing school uniforms – not only help people, but help the planet as well.

Our case studies illustrate how food destined for landfill can be repurposed to better use.

Case Study: Increased Environmental Benefits

The CBSA Food Forward team have built some strong and supportive relationships with surplus food suppliers, including the major supermarkets, small local businesses and farmers, as well as Fareshare, who provide generous donations of good, healthy food for our project. Food that would otherwise go to landfill. Weekly we are repurposing in excess of 450kg of food, a figure that continues to grow as membership increases.



The food received is collected from the supplier, then kept safely in our central store, dated and all kept in dry store or refrigerated as needed until delivery day. Then it's all hands on deck to pack bags for the Food Club members! Any excess food is diverted to our kitchens to cook up nutritious food for our community fridge.

Joanne is one of the families who receives a food box, and her little boy is always waiting at the door to see what surprises there are in the bag this week! Joanne and her family live in a rural location, and the cost of getting in to town to shop meant that she was spending more on transport than food, and she knew her family were missing out. The Food Club was the ideal solution to her problem, and she can now make meals from scratch when the fresh food bag is delivered.

Joanne also volunteers at one of our growing schemes, and takes all her food waste and scraps to the composting facility at the garden every week. Her children are excited to do this as not only are they reducing waste, they are learning how compost is made, how it will feed the plants at the garden and how the vegetables, herbs and fruits grow. Of course, the produce grown at the garden will one day be packed and sent to another family in a Food Forward Bag!

As Joanne remarked:

“Growing up on a farm I have experience of growing my own food and it is obvious that most of the produce being binned is perfectly edible! I'm a great believer in reducing food waste, and you're doing just that.”

A.5.2.6 Better Educational Outcomes

At CBSA we passionately believe in the value of education and social mobility in alleviating child poverty by improving future educational outcomes. Additionally, poverty in the here and now can be alleviated by supporting low-income families access training.

During the year, we continued to deliver a range of accredited and unaccredited training including life skills, financial capability, capacity building programmes, alternative education, employability training, and personal development. Our case study highlights the work undertaken by our sister company.

Case Study: Better Educational Outcomes

After delivering Alternative Curriculum education for 17 years in 2017 CBSA set up an independent school to allow for the delivery of full time provision. Registered with the Welsh Government, The Alternative Education Centre, gives a second chance to hard to reach and disengaged young people with limited prospects. The centre helps them to gain qualifications and to move on to further education or work at the age of sixteen.

The majority of young people who attend the centre face multiple challenges. Some are in danger of becoming victims of sexual exploitation, others have substance abuse issues. Many have social / emotional difficulties, or are living with ADHD or autism.

Of the 15 year 11s that the school took on in their first year of operation, all of them predicted to become NEET (Not in Education, Employment or Training), every single one has gone on to further education, employment or training, which is truly astonishing. Year on year these astonishing results have been replicated.

As Luke says:

“It’s so much better than school. I wouldn’t go back to school. Everyone’s nice here. I think I’ve learned more here than in school. I didn’t like school, they didn’t like me, and I played up and got sent out all the time. I come here every day. I’d even come here at the weekends if I could... but probably not Sunday though.”



A.6 Ensuring a fit for Purpose Infrastructure

During the year we have continued our work to develop our organisational infrastructure. This has included:

Health and Safety: In order to ensure both legal and best practice compliance for our Human Resources and Health and Safety Requirements we entered into a contract with Citation to provide ongoing operational support. Already the contract is paying dividends, both in the level of expertise provided and the time we are able to save through having a central, easy accessible information resource.

Staff Development: We have also drawn up plans to invest in our staff development further and to ensure that members are happy, engaged and deriving enjoyment and job satisfaction from their work with CBSA. We see ourselves as a large family, and we want all our employees to feel that we are committed to not only their development as a member of our team, but also that we are invested in their health and wellbeing.

Monitoring and Evaluation: As an organisation, we are passionate about capturing what works and what does not work, and sharing that learning with our stakeholders. Our approach to monitoring and evaluation enables us to:

- Assess the impact of all our projects.
- Learn from experience.
- Communicate lessons learnt to a range of stakeholders.

In this way we can hold a mirror up to our practices and share our learning with our services users, funders, partners and those organisations that are equally passionate about making a real difference to the lives and livelihoods of people and communities.

During the year under review, we continued to apply stringent and robust monitoring processes in relation to all project activities in order to capture and utilise the following data:

- Number of participants recruited.
- Demographic data.
- Attendance and retention levels.

- Activities undertaken.
- Achievement.
- Progression and destinations.

The fact that these are undertaken on a continuous basis means that we are in a position to measure performance against performance indicators on an ongoing basis, thus allowing us to be able to immediately identify issues and take corrective action as required.

Data captured via monitoring also feed into our evaluation processes, which help to gauge the projects' effectiveness of delivery and longer-term impacts. These are amplified through a range of qualitative and quantitative methods and explanatory tools, with work undertaken by our qualified researchers.

Partnership and Collaborative Working:

We are only too aware that individuals and communities have complex needs. Whether it's improving skills, tackling worklessness, growing local economies or strengthening the resilience of families – none of these issues can be tackled by a single organisation working in isolation.

During the year, we worked collaboratively with a range of organisations in the public, private and third sectors. Local businesses with aligned values donated time and physical resources. We worked productively and closely with various teams within our local authority, maximising the positive impact on the people using our services. Finally, we put together partnerships with other third sector organisations whose work complemented our own and brought new skills to the table.

This investment was repaid through alignment of services, new connections, the avoidance of duplication, effective use of resources, and effective cross-referral between agencies to best meet the needs of the people with whom we work.

A.7 Our Finances

Our income in 2020-21		%
Projects (Grant Funding)	£653,017	76.83
Donations	£6,633	0.78
Other Income	£190,318	22.39
Total Income	£849,968	100%

How we spent the money we received in 2020-21		%
Staff Costs	£370,288	44.32%
Building and Maintenance	£119,492	14.30%
Project / Activities Running Costs	£345,780	41.38%
	£835,560	100%

Our Reserves		%
Unrestricted	£513,994	59.33
Restricted	£352,260	40.67
Total Reserves	£866,254	100

A.7.1 Reserves and Reserves Policy

In formulating this policy CBSA has followed the Charity Commission guidelines to developing a reserves policy. Namely, it has:

- Defined the nature of charitable reserves held.
- Identified functional assets.
- Understood the financial impact of risk.
- Reviewed its sources of income.
- Looked at future plans and commitments.

Restricted Funds

CBSA delivers upward of a dozen charitable or grant funded projects. These projects are funded via restricted funds and are for the sole use of designated projects.

Unrestricted Funds

Typically, these funds are expendable at the discretion of the Trustees in furtherance of the charity's objects, and may be designated for a particular project or purpose. However, the majority of CBSA's unrestricted funds are held in the form of fixed assets and thus cannot be used for this purpose. At the current time the unrestricted funds available at short notice – 'free

reserves' – are represented by the net current assets less the current liabilities.

Our Reserves Policy

The Board of Trustees has reviewed the charity's need for reserves in line with the guidance issued by the Charity Commission. It believes that the charity should hold financial reserves because there is no guarantee of regular income from grant funders. In setting our reserves figure, the Board recognises that our restricted funding is ring-fenced for the delivery of our projects. Thus free reserves are needed to cover the costs of our core management team and associated running costs.

The current policy, approved in March 2020, targets free reserves to be maintained within a range of three to six months' unrestricted operational expenditure. We will work to achieve the upper point of this range over the next three years.

A.8 Challenges and Future Priorities

Each year, within the remit of our Strategic Plan 2020-2023, we set key strategic priorities for the new financial year to further strengthen our ability to withstand pressures and maximise opportunities.

In late 2020 our Board of Trustees scrutinised our Strategic Business Plan and considered the lessons of the past year and the experiences of Covid 19.

The review highlighted a number of challenges:

- Increased demand for our services.
- Pressure on resources and a challenging funding environment.
- Competitive fundraising environment.
- Recruitment of staff to short term contracts.
- Regional and local policy direction.

Recognising we live in unprecedented times, it was decided that our immediate priorities would focus on the ways in which we could support the most vulnerable members of the community in the face of the pandemic. Where possible, short-term funding would be secured to enable these to be delivered.

Our strategic objectives remain unchanged – specifically

- Continue to put people in the lead; designing our services with, not for, individuals and communities most affected by poverty, so together we create lasting solutions.
- Deliver social, economic and environmental impacts that last; empowering individuals and communities to challenge poverty. Our Theory of Change sets out the journey.
- Ensuring a fit for purpose organisation that allows us to function effectively and efficiently in order to deliver on our mission and strategic aims.
- Maintaining the financial health of the organisation.

Activities to deliver these objectives during 2021/22 include:

- **Impact:** developing and delivering services that put people and their futures at the heart of what we do enabling people to thrive and not simply survive.
- **Co-production:** continuing to work closely with communities to identify their perceived needs and co-designing and co-delivering projects that address these priorities.
- **Financial Stability:** continuing to diversify income streams to include corporate sponsorship, social investment and community giving in addition to grants and contracts.
- **Measuring Change:** ensuring that our monitoring and evaluation systems and procedures continue to be sufficiently robust to demonstrate the effectiveness of our work and to evidence their longer-term impacts and additionality.
- **Partnerships:** developing mutually beneficial partnerships to develop innovative services that meet the needs of individuals and communities.
- **People:** continuing to develop staff to ensure that they are best able to serve the communities with which they work.

A.9 Our Funders

Our thanks to our funders



Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi



**The Centre for Building Social Action Limited
The Lord Arthur Rank Centre
Trostre Road
Llanelli
SA14 9RA**

www.cbsa.org.uk

Connect



twitter.com/CBSA_UK



Facebook.com/cbsawestwales



Instagram/cbsallanelli

REGISTERED COMPANY NUMBER: 02633128 (England and Wales)
REGISTERED CHARITY NUMBER: 1188696

TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021
FOR
THE CENTRE FOR BUILDING SOCIAL ACTION LTD

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

	Page
Trustees' Report	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4 to 5
Notes to the Financial Statements	6 to 16
Detailed Statement of Financial Activities	17

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

The Trustees are pleased to present their annual Directors' Report together with the financial statements of the Charity for the year ending 31st March 2021. They are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The Charity Commission entered the Company onto the Register of Charities with the Registered Charity Number 1188696 in March 2020.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) as amended for accounting periods from 1 January 2016.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02633128 (England and Wales)

Registered Charity number

1188696

Registered office

The Lord Arthur Rank Centre
Trostre Road
Llanelli
Carmarthenshire
SA149RA

Trustees

F S Roberts
J Lewis Consultant
G Davies New Business Director
D J Powell Chief Executive
P Freeman Retired
A J Parry Health Manager (resigned 15.9.20)
Reverend J E Phillips (appointed 16.10.20)

Company Secretary

Mrs J Morgan

Independent Examiner

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

Approved by order of the board of trustees on 27th May 2021 and signed on its behalf by:



F S Roberts - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE CENTRE FOR BUILDING SOCIAL ACTION LTD

Independent examiner's report to the trustees of The Centre for Building Social Action Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of A.C.C.A. which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



R. A. Williams
A.C.C.A.
Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

27th May 2021

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	105,523	633,630	739,153	483,051
Investment income	3	<u>118,604</u>	<u>-</u>	<u>118,604</u>	<u>110,134</u>
Total		224,127	633,630	857,757	593,185
EXPENDITURE ON					
Raising funds	4	-	-	-	10,805
Charitable activities	5				
Beneficiary Support		228,553	607,007	835,560	554,191
Total		<u>228,553</u>	<u>607,007</u>	<u>835,560</u>	<u>564,996</u>
NET INCOME/(EXPENDITURE)		(4,426)	26,623	22,197	28,189
RECONCILIATION OF FUNDS					
Total funds brought forward		526,210	325,636	851,846	823,657
TOTAL FUNDS CARRIED FORWARD		<u><u>521,784</u></u>	<u><u>352,259</u></u>	<u><u>874,043</u></u>	<u><u>851,846</u></u>

The notes form part of these financial statements

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

BALANCE SHEET
31ST MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Intangible assets	11	76,374	-	76,374	101,832
Tangible assets	12	<u>621,919</u>	<u>258,750</u>	<u>880,669</u>	<u>942,669</u>
		698,293	258,750	957,043	1,044,501
CURRENT ASSETS					
Debtors	13	10,615	-	10,615	109,714
Cash at bank and in hand		<u>9,991</u>	<u>93,509</u>	<u>103,500</u>	<u>62,533</u>
		20,606	93,509	114,115	172,247
CREDITORS					
Amounts falling due within one year	14	<u>(7,568)</u>	-	<u>(7,568)</u>	<u>(164,475)</u>
NET CURRENT ASSETS		<u>13,038</u>	<u>93,509</u>	<u>106,547</u>	<u>7,772</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		711,331	352,259	1,063,590	1,052,273
CREDITORS					
Amounts falling due after more than one year	15	<u>(189,547)</u>	-	<u>(189,547)</u>	<u>(200,427)</u>
NET ASSETS		<u>521,784</u>	<u>352,259</u>	<u>874,043</u>	<u>851,846</u>
FUNDS	18				
Unrestricted funds				521,784	526,210
Restricted funds				<u>352,259</u>	<u>325,636</u>
TOTAL FUNDS				<u>874,043</u>	<u>851,846</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

BALANCE SHEET - continued
31ST MARCH 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27th May 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'F S Roberts', with a horizontal line underneath the name.

F S Roberts - Trustee

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. This is not consistent with prior years. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible assets/ intellectual property

Intellectual property represents costs incurred in Research and development time and resources spent on generating knowledge and information on new projects The CBSA will tender for from ESF and The big Lottery, the economic benefit of which is expected to flow to the corporation in future periods, usually the next four financial years. As such each year's capitalised cost is written off over four years commencing in the following financial year.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Foothold Enterprise Village	- not provided
The Business Centre	- at varying rates on cost
The Lord Arthur Rank Centre	- not provided
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 20% on cost

Fixed Assets purchased with restricted funds are expensed in the year of purchase.

Taxation

The charity is exempt from corporation tax on its charitable activities.

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	6,633	50
Grants	660,806	420,184
Fees Received	-	24,628
Overhead Recovery	71,714	38,189
	<u>739,153</u>	<u>483,051</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Other grants	<u>660,806</u>	<u>420,184</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	<u>118,604</u>	<u>110,134</u>

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

4. RAISING FUNDS

Investment management costs

	2021	2020
	£	£
Support costs	<u>-</u>	<u>10,805</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Beneficiary Support	<u>826,088</u>	<u>9,472</u>	<u>835,560</u>

6. SUPPORT COSTS

	Finance £
Beneficiary Support	<u>9,472</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	62,000	2,000
Hire of plant and machinery	14,991	17,797
Development costs amortisation	<u>25,458</u>	<u>33,944</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

9. STAFF COSTS

	2021 £	2020 £
Wages and salaries	331,481	230,625
Social security costs	28,257	19,656
Other pension costs	<u>10,550</u>	<u>9,187</u>
	<u>370,288</u>	<u>259,468</u>

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

9. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2021	2020
Management	4	3
Administration	2	1
Beneficiary Support	9	6
Other	<u>2</u>	<u>1</u>
	<u>17</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	208,495	274,556	483,051
Investment income	<u>110,134</u>	<u>-</u>	<u>110,134</u>
Total	318,629	274,556	593,185
 EXPENDITURE ON			
Raising funds	10,805	-	10,805
Charitable activities			
Beneficiary Support	255,518	298,673	554,191
Total	<u>266,323</u>	<u>298,673</u>	<u>564,996</u>
 NET INCOME/(EXPENDITURE)	52,306	(24,117)	28,189
 RECONCILIATION OF FUNDS			
Total funds brought forward	473,904	349,753	823,657
TOTAL FUNDS CARRIED FORWARD	<u>526,210</u>	<u>325,636</u>	<u>851,846</u>

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

11. INTANGIBLE FIXED ASSETS

The Research and Development work undertaken by the organization during the financial year 2019/2020 is developmental work. In line with the mission of the organization our developmental work focuses on tackling social and economic exclusion. It does this through developing innovative projects which support individuals to make a positive social and economic contribution to society whilst increasing resilience and restoring self-belief. Once the project is developed, investment to bring that project to market is sought through philanthropic sources including various funding bodies.

Developmental expenditure as it relates to each project, is clearly defined and there is a reasonable expectation, based on historic work and knowledge of the market that it will lead to philanthropic investment over and above the developmental expenditure.

Amortization is on a straight-line basis for each project over a three-year period, reflecting CBSA's developmental cycle.

Reviews of development expenditure will take place at the end of each accounting period and is written off, project by project, prior to the 3 years if at any time expenditure is deemed irrecoverable.

12. TANGIBLE FIXED ASSETS

	Foothold Enterprise Village £	The Business Centre £	The Lord Arthur Rank Centre £	Plant and machinery £
COST				
At 1st April 2020 and 31st March 2021	<u>314,290</u>	<u>358,750</u>	<u>305,630</u>	<u>234,821</u>
DEPRECIATION				
At 1st April 2020	-	40,000	-	234,821
Charge for year	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
At 31st March 2021	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>234,821</u>
NET BOOK VALUE				
At 31st March 2021	<u>314,290</u>	<u>258,750</u>	<u>305,630</u>	<u>-</u>
At 31st March 2020	<u>314,290</u>	<u>318,750</u>	<u>305,630</u>	<u>-</u>
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1st April 2020 and 31st March 2021	<u>15,041</u>	<u>18,699</u>	<u>14,819</u>	<u>1,262,050</u>
DEPRECIATION				
At 1st April 2020	15,041	14,700	14,819	319,381
Charge for year	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>62,000</u>
At 31st March 2021	<u>15,041</u>	<u>16,700</u>	<u>14,819</u>	<u>381,381</u>
NET BOOK VALUE				
At 31st March 2021	<u>-</u>	<u>1,999</u>	<u>-</u>	<u>880,669</u>
At 31st March 2020	<u>-</u>	<u>3,999</u>	<u>-</u>	<u>942,669</u>

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	<u>10,615</u>	<u>109,714</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 16)	-	154,837
Trade creditors	7,504	808
Social security and other taxes	-	5,733
Accrued expenses	<u>64</u>	<u>3,097</u>
	<u>7,568</u>	<u>164,475</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 16)	152,528	189,429
Other loans (see note 16)	30,347	-
Hire purchase (see note 17)	1,589	3,168
Property Bonds	<u>5,083</u>	<u>7,830</u>
	<u>189,547</u>	<u>200,427</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>154,837</u>
Amounts falling due between two and five years:		
HSBC Loan 2	55,000	55,000
HSBC Flexible Business Loan	47,528	134,429
WCVA Resilience Fund Loan	<u>30,347</u>	<u>-</u>
	<u>132,875</u>	<u>189,429</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
HSBC BBL	50,000	-

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

17. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2021	2020
	£	£
Net obligations repayable:		
Between one and five years	<u>1,589</u>	<u>3,168</u>

18. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	526,210	(4,426)	521,784
Restricted funds			
ST	5,358	2,685	8,043
B2B	13	3,966	3,979
BTC	42	7,236	7,278
VIW	1,473	(1,473)	-
STEBO	318,750	(60,000)	258,750
YFS	-	21,739	21,739
WUTW	-	8,504	8,504
FF2			
	-	9,173	9,173
RES2	<u>-</u>	<u>34,793</u>	<u>34,793</u>
	<u>325,636</u>	<u>26,623</u>	<u>352,259</u>
TOTAL FUNDS	<u>851,846</u>	<u>22,197</u>	<u>874,043</u>

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,127	(228,553)	(4,426)
Restricted funds			
ST	106,600	(103,915)	2,685
B2B	98,045	(94,079)	3,966
BTC	46,436	(39,200)	7,236
VIW	-	(1,473)	(1,473)
STEBO	-	(60,000)	(60,000)
B2B - C19	28,303	(28,303)	-
YFS	112,421	(90,682)	21,739
YFS -C19	32,736	(32,736)	-
WUTW	39,911	(31,407)	8,504
FF1	37,100	(37,100)	-
RES1			
FF2	56,250	(56,250)	-
RES2	41,035	(31,862)	9,173
	<u>34,793</u>	<u>-</u>	<u>34,793</u>
	<u>633,630</u>	<u>(607,007)</u>	<u>26,623</u>
TOTAL FUNDS	<u><u>857,757</u></u>	<u><u>(835,560)</u></u>	<u><u>22,197</u></u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	473,904	52,306	526,210
Restricted funds			
ST	22,271	(16,913)	5,358
B2B	8,732	(8,719)	13
BTC	-	42	42
VIW	-	1,473	1,473
STEBO	<u>318,750</u>	<u>-</u>	<u>318,750</u>
	<u>349,753</u>	<u>(24,117)</u>	<u>325,636</u>
TOTAL FUNDS	<u><u>823,657</u></u>	<u><u>28,189</u></u>	<u><u>851,846</u></u>

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	318,629	(266,323)	52,306
Restricted funds			
ST	130,897	(147,810)	(16,913)
B2B	112,973	(121,692)	(8,719)
BTC	10,741	(10,699)	42
VIW	19,945	(18,472)	1,473
	<u>274,556</u>	<u>(298,673)</u>	<u>(24,117)</u>
TOTAL FUNDS	<u>593,185</u>	<u>(564,996)</u>	<u>28,189</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	473,904	47,880	521,784
Restricted funds			
ST	22,271	(14,228)	8,043
B2B	8,732	(4,753)	3,979
BTC	-	7,278	7,278
STEBO	318,750	(60,000)	258,750
YFS	-	21,739	21,739
WUTW	-	8,504	8,504
FF2	-	-	-
	-	9,173	9,173
RES2	-	34,793	34,793
	<u>349,753</u>	<u>2,506</u>	<u>352,259</u>
TOTAL FUNDS	<u>823,657</u>	<u>50,386</u>	<u>874,043</u>

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	542,756	(494,876)	47,880
Restricted funds			
ST	237,497	(251,725)	(14,228)
B2B	211,018	(215,771)	(4,753)
BTC	57,177	(49,899)	7,278
VIW	19,945	(19,945)	-
STEBO	-	(60,000)	(60,000)
B2B - C19	28,303	(28,303)	-
YFS	112,421	(90,682)	21,739
YFS -C19	32,736	(32,736)	-
WUTW	39,911	(31,407)	8,504
FF1	37,100	(37,100)	-
RES1			
FF2	56,250	(56,250)	-
RES2	41,035	(31,862)	9,173
	<u>34,793</u>	<u>-</u>	<u>34,793</u>
	<u>908,186</u>	<u>(905,680)</u>	<u>2,506</u>
TOTAL FUNDS	<u><u>1,450,942</u></u>	<u><u>(1,400,556)</u></u>	<u><u>50,386</u></u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

20. RESTRICTED FUNDS KEY

The Key to our restricted funds is as follows:

ST- The Big Lottery Fund funding our Stronger Together project.

B2B- The National Lottery Community Fund funding our Back 2 Basics Project.

B2B-C19- The National Lottery Community Fund funding our Back 2 Basics Project Covid 19 support.

#BTC- The National Lottery Community Fund funding our #Be the Change Project.

VIW- WCVA Volunteering in Wales funding our Best Friends Project.

STEBO- Long term lease of property in Stebonheath Terrace Llanelli.

YFS- The National Lottery Community Fund funding our Y Fased Siopa Project.

YFS C-19- The National Lottery Community Fund funding our Y Fased Siopa Project Covid 19 support.

WUTW- The Welsh Government's Landfill Disposals Tax Communities Scheme, administered by WCVA funding our Wise Up to Waste Project.

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

20. RESTRICTED FUNDS KEY - continued

FF1- Voluntary Services Emergency Fund (VSEF), administered by WCVA funding our Food Forward 1 Project.

RES1- Funded by the Third Sector Resilience Fund for Wales Scheme, administered by WCVA.

FF2- Voluntary Services Recovery Fund (VSRF), administered by WCVA funding our Food Forward 2 Project.

RES2- Funded by the Third Sector Recovery Fund for Wales Scheme, administered by WCVA.

THE CENTRE FOR BUILDING SOCIAL ACTION LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,633	50
Grants	660,806	420,184
Fees Received	-	24,628
Overhead Recovery	<u>71,714</u>	<u>38,189</u>
	739,153	483,051
Investment income		
Rents received	<u>118,604</u>	<u>110,134</u>
Total incoming resources	857,757	593,185
EXPENDITURE		
Charitable activities		
Wages	331,481	230,625
Social Security	28,257	19,656
Pensions	10,550	9,187
Staff Travel, Training & Subs	14,991	17,797
Rent & Utilities	60,780	27,945
Insurance	12,937	10,571
Beneficiary Support	25,304	7,571
Project Running Costs	192,018	149,471
Repairs & Renewals	29,884	19,531
Cleaning & Laundry	28,828	12,672
Accountancy	3,600	3,600
Development costs	25,458	33,944
Short leasehold	60,000	-
Motor vehicles	<u>2,000</u>	<u>2,000</u>
	826,088	544,570
Support costs		
Finance		
Bank charges	5,468	2,017
Bank interest	1,941	9,026
Bank loan interest	<u>2,063</u>	<u>9,383</u>
	<u>9,472</u>	<u>20,426</u>
Total resources expended	<u>835,560</u>	<u>564,996</u>
Net income	<u><u>22,197</u></u>	<u><u>28,189</u></u>

This page does not form part of the statutory financial statements

