

**COMMUNITY
ACTION
SUFFOLK**

Strengthening the voluntary and community sector



Annual Report and Financial Statements for the year ended 31 March 2019



Annual Report & Financial Statements for the year ended 31 March 2019

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Reference & Administrative Details of the Charity, its Trustees & Advisers for the year ended 31 March 2019

Patron

Clare, Countess of Euston – Lord Lieutenant of Suffolk

Registered Office

Charity Registration No.1150501
Company Registration No.08316345

Community Action Suffolk, Brightspace,
160 Hadleigh Road, Ipswich, Suffolk. IP2 0HH

Kerry Evans

Company Secretary
(Peter Richardson - resigned 28/02/2019)

Trustees

Mr Stephen Javes

Chair of Trustees

Mrs Helen Greengrass

Member of Programme and Services Committee

Mr John Shaw

Vice-Chair of Trustees
Director of CAS subsidiaries
Chair of Staff Wellbeing Committee

Mrs Julie Crudgington

Member of Programme and Services Committee

Mr Graham Watson

Chair of Finance and Audit Committee

Mr Brian Parrott

Member of Staff Wellbeing Committee

Baroness Ros Scott

Chair of Programme and Services Committee

Mr Ben Matthews

Director of CAS subsidiary

Dame Lin Homer

Member of Finance and Audit Committee

Mr Chris Betson

Director of CAS subsidiaries
Member of Finance and Audit Committee

Reference & Administrative Details of the Charity, its Trustees & Advisers for the year ended 31 March 2019

Executive Team

Chief Executive

Christine Abraham

(Peter Richardson - resigned 28/02/2019)

Director of Finance

Kerry Evans

Director of Innovation & Business Development

Hannah Reid

Auditors

Larking Gowen LLP, 1 Claydon Business Park,
Great Blakenham, Ipswich, Suffolk. IP6 0NL

Principal Bankers

Barclays Bank PLC,
1 Princes Street, Ipswich, Suffolk. IP1 1PB

Solicitors

Birketts LLP, 24-26 Museum Street, Ipswich,
Suffolk. IP1 1HZ



Website

www.communityactionsuffolk.org.uk



Twitter

@CASuffolk



Facebook

Community Action Suffolk



Email

Info@communityactionsuffolk.org.uk



Introduction from the Chair of Trustees, Stephen Javes

When I look back at the past year and reflect on the work of Community Action Suffolk (CAS) in supporting the Voluntary Community and Social Enterprise VCSE sector in Suffolk it is evident that the need for an organisation like CAS has never been more important.

Society is facing some real pressing problems, social isolation and loneliness, poverty, and an increasing unmet demand on our health and social care services. In Suffolk CAS's work is important, championing and supporting local charities and volunteering.

The past year has seen charities coming under scrutiny again for poor practice particularly around safeguarding. In response to more and more charities working to higher standards, CAS has improved the safeguarding support and training it provides to the sector, introducing a new "Equipped to Lead" safeguarding training course for designated safeguarding leads in the charity sector.

I am particularly pleased to see the growth in our support to Volunteer Involving Organisations and the increased traffic through the Volunteer Suffolk brokerage website. Volunteering Campaigns have been successful in stimulating more interest for people to give their time for the benefit of others.

As a member of Action with Communities in Rural England (ACRE) we were especially delighted to welcome Lord Gardiner to Suffolk to see first hand what a small community like Westthorpe can achieve when a community comes together. After 5 years of hard toil this small village now proudly has a new purpose built village hall which has stimulated community activity and interaction for all ages and generations.

We are grateful to all of our funders and partners who continue to support our work. A special thank you to Suffolk County Council for their on-going support and contribution of a core grant that enables us to deliver significant project work for the VCSE and communities in Suffolk.

I would like to thank the trustees of Community Action Suffolk for their time and energy to provide the effective governance for the charity. Finally, thanks also to the Executive Team and all the staff for their dedication and professionalism in helping to keep CAS firmly on the road to success.

Message from Chief Executive, Christine Abraham

Our focus this year has been on delivering our strategic priorities and improving the services that we provide for the VCSE in Suffolk

This year has seen some big changes in the national and local area that will have significance for Community Action Suffolk (CAS) going forward. Nationally we have seen increasing development of Integrated Health and Social Care and the launch of both West Suffolk and East Suffolk Alliances. In Suffolk, new local authority bodies were formed following mergers at the end of the year to form the East Suffolk and West Suffolk Councils on 1st April 2019. A further year of Brexit discussions have continued but the situation remains as turbulent as ever with no obvious conclusion on the horizon.

It is imperative that Suffolk VCSE organisations have their businesses in order ready to face challenges now and in the future. We were delighted to introduce the Suffolk VCSE organisation healthcheck online tool. Groups can go and self assess their strengths and weaknesses and identify the areas where they need CAS support.

CAS has continued its drive to encourage more people to volunteer and give their time, including increasing not only the number of, but also the diversity of charity trustees in the County. Our Young Leadership Programme has made significant progress in training and placing a number of enthusiastic young people



as shadowing trustees who will hopefully go on to be appointed as full trustees on the completion of their placement. CAS are delighted to be hosting a young shadowing trustee to our board for the coming year.

CAS has worked hard to raise the profile of VCSE organisations and the fantastic work they do in local communities. There has been increased media presence both in written forms and local radio. The CAS annual awards provided an excellent opportunity to celebrate and showcase some of our unsung heroes, recognise their contribution and the difference they make to our communities.

CAS will continue to show Suffolk that the world can be changed by people coming together through local charities and volunteering.

Finally I must thank the Executive Team and all CAS staff across the county who work so hard for such a great cause.

Community Action Suffolk - Trustees' Report for the Year Ended 31 March 2019

The Trustees of Community Action Suffolk (CAS), (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements for the year ended 31 March 2019. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice FRS 102 (FRS 102 SORP) "Accounting and Reporting by Charities" effective 1 January 2015.

Who we are and what we do

Community Action Suffolk (CAS) is an infrastructure organisation that supports the Voluntary Community and Social Enterprise VCSE sector in Suffolk. CAS provides services, activities and projects across the whole of Suffolk and employs 55 members of staff operating from two physical bases, one in Ipswich and one in Lowestoft. To help achieve its aims CAS works with a range of partners across the whole of the Suffolk System including but not exclusively Suffolk County Council, District and Borough Councils, private sector, health sector, faith sector, Local Enterprise Partnership and the Police.

CAS's charitable objective as set out in the company's Memorandum of Association adopted on 3rd December 2012 is: to promote any purpose that is charitable under

the laws of England and Wales, in particular without limitation promoting the voluntary sector in Suffolk.

CAS's mission is to strengthen and champion community action in Suffolk by supporting the voluntary, community and social enterprise (VCSE) sector in its work. To achieve this we have four strategic priorities

- I. To support a diverse and resilient VCSE sector to build capacity and sustainability.
- II. To stimulate and develop impactful community and voluntary action.
- III. To create and maintain influential, equitable and beneficial relationships between the public, business and voluntary community and social enterprise sector.
- IV. To develop CAS as a sustainable and essential business in Suffolk, driven by continuous improvement and innovation.

Public Benefit

The trustees confirm that in exercising their powers and duties they have complied with the duty in Section 17 of the Charities Act 2011, to have due regard to the Charity Commissioners general guidance on public benefit. Trustees believe this is demonstrated throughout this report particularly in the sections of achievements and performance against the four strategic priorities.

Community Action Suffolk - Trustees' Report for the Year Ended 31 March 2019

Priority 1 - Build capacity and sustainability in VCSE Sector

CAS has supported VCSE organisations in a variety of ways enabling them to be more robust, well governed, safe and sustainable. This has been delivered through business support, training, digital support, conferences, networking, face to face and online advice and guidance.

Financial and resource advice remains a key need of the sector and central to our work. Our work has focused on the promotion and increased usage of the Funding 4 Suffolk website and the delivery of solid 1 to 1 advice to ensure organisations have a clear idea of how to move further along the curve towards sustainability.

Suffolk ProHelp continues to produce excellent results providing over £150,000 worth of support to date. The Suffolk ProHelp business network includes solicitors, accountants, architects, surveyors, property consultants, marketing and public relations. This shared time, passion and commitment helps create thriving, resilient and sustainable communities by undertaking pro bono work with VCSE organisations they would otherwise be unable to pay for.

Mackman – a marketing agency supported sailing charity Adventures Offshore through Suffolk ProHelp and

have gone even further by making them their charity of the year. Last year Mackman provided almost £70,000 worth of support as their Corporate Social Responsibility.

CAS has engaged with over 480 community buildings and village halls across Suffolk. These essential assets can provide facilities for social, educational and recreational activities for all ages. Responsibility for running such multi-purpose buildings requires trustees who can provide effective and safe management as well as legislative compliance. CAS has provided specialist advice services to these trustees through newsletters, 1 to 1 advice and a very successful annual conference for just under 100 delegates. Feedback from 1 trustee at the conference 'The most important thing I learned today was that people running community projects need not be doing so alone, and that there is a network out there to call upon for support to assist us with what we do' Peter Wildish, Vice Chair of Wenhaston Village Hall.

Training has gone from strength to strength with an ever expanding improved range of courses. Early in the year we partnered with Prettys Solicitors to provide several seminars about the introduction of GDPR. A new course "Equipped to Lead" was developed and delivered to those responsible for safeguarding in their organisations and has been endorsed by SCC Safeguarding boards. Learning lunches have proved not only popular but a valuable opportunity to hear from some guest speakers who are experts in their field and network with likeminded organisation representatives.

In January 2019 CAS introduced a new self assessment online tool. This enables organisations to check if they have the correct policies and procedures in place and is a useful method of checking their adherence to good practice. The tool signposts to support and advice for any weak areas identified.




Community Action Suffolk - Trustees' Report for the Year Ended 31 March 2019


VCSE organisation support


 **£970,000**

leveraged for improvements
for village halls and community buildings

 **144** organisations provided
with support and advice
for village halls and community buildings

391 active One Suffolk
subscribers
for IT services

 **239** (active) IT Services
customers for
IT support

 **22** One Suffolk website
support sessions

95.5%
training rating
of very good/
excellent



2763 DBS

checks carried out for
VCSE organisations

862 hours of
professional
support provided through pro help

 **£86,172**
pro bono help provided

 **98**

organisations received
safeguarding support
and guidance

 **40**

organisations received
safeguarding
bespoke training

3094 

Training & Development
learners

 **196**

Training & Development
learning events offered

 Business
Planning **18**
groups supported

32 registrations in
first 3 months
of VCSE Healthcheck launch

 **30**

organisations working towards
CAS quality standard

 **1152**

registrations on funding
for Suffolk website for
Funding & Financial support

 **216**

organisations supported
with advice & guidance for
Funding & Financial support

 **1388**

funding searches completed
on Funding for Suffolk for
Funding & Financial support



412

organisations
supported with
Governance Advice

Community Action Suffolk - Trustees' Report for the Year Ended 31 March 2019

Examples and Evidence of Our Work

Suffolk Pro-Help

EMMAUS SUFFOLK

Emmaus needed to strengthen the social enterprise model by stimulating expansion through securing additional premises to enable more vulnerable individuals to participate in a work framework in their own locality. With the support of Birketts through Suffolk ProHelp the charity was able to secure an assignment of two tenancies in Felixstowe. These sites are already open as a new retail outlet for the charity and offering volunteer opportunities to vulnerable adults based in Felixstowe. They have already attracted 5 new people in 3 weeks of trading. The whole process took 3 months from proposal to signing the assignments.

Community Buildings Conference on 7th November at the Riverside Centre, Stratford St Andrew.

Attendees heard from key note speakers including Deborah Clarke, Rural Evidence Manager at ACRE, Alan Wilkinson, Senior Architect at KLH Architects and Trustees from Westhorpe Village Hall who told their story of rebuilding and redesigning their hall into a modern community led village hall.

"The event will definitely have helped with our thinking and planning. It was really useful to us." Aldwyn Jones, Chairman of Martlesham Heath Pavilion Committee



Suffolk Village Halls Conference

Trustees, management groups and community facilities coordinators attended the Suffolk Village Halls and

NOCN Accreditation for training courses provided

CAS passed its annual National Open College Network. NOCN, Centre External Verification visit with flying colours.

"I wanted to thank you for organising the visit today so effectively. It is pleasing to see a centre has such rigid quality assurance processes in place and full adherence to them as well. The learner work I saw today is of a high standard and as you know I commended you on three students who had completed the workbook so comprehensively and in detail. It was a high standard for Level Two Standards for both assessment and internal quality assurance were high; as you will see from the report there is full compliance and the centre is considered a low risk".

Community Action Suffolk - Trustees' Report for the Year Ended 31 March 2019

Priority 2- Community and Voluntary Action



Community Action Suffolk has provided county wide support for community action across a range of projects including Good Neighbour Schemes, Rural Housing, North West Ipswich Big Local Trust, and Local Conversation programmes in Kirkley (Lowestoft), Gainsborough (Ipswich) and Haverhill.

The Good Neighbours Scheme funded by BIG Lottery for five years continues to go from strength to strength with volunteers recruited and 5 new schemes opening this year bringing the total of live schemes to 40. Additional funding was secured to provide dementia training to volunteers within the schemes and a new SAFE and Sound workshop developed and delivered to raise awareness of safeguarding.

Kirkley People Forum secured funding from a local councillor to enable local organisations to utilise a room at the Kirkley Centre to start up new groups and network meetings and held clean up days in the community. Haverhill South People Forum opened their BMX track funded by Local Conversations after 4 years of planning. Gainsborough People Forum hosted a Fun Palace for the local community providing some exciting and interesting activities for families to participate in.

The Volunteer Suffolk Website has been a key area of activity and development over the last year. This provides an online brokerage services for organisations who need volunteers and people looking for

opportunities to give their time. A special volunteering campaign based on the '1918-2018 100 years of Volunteering: Then and Now' theme highlighted the resonances with the past and current society needs for volunteering. A new Event Volunteer Toolkit was developed and made available through the website, designed to help organisations to recruit and manage volunteers for events across Suffolk. This year we have concentrated on much greater use of social media campaigns to stimulate volunteering which has been broadly successful with increased interest coming through these routes.

The Young Leadership Project has continued with further successes in engaging young people in volunteering as trustees. 13 young people have been placed as trustees, with 29 organisations signed up to the programme looking to provide young trusteeships.



The picture shows young volunteer Eli who is volunteering with St Elizabeth Hospice opening their Zest shop.

The Young Leadership Programme has also developed the Suffolk Young Voices Programme with 3 volunteers using support from the #iwill Fund. Having recorded interviews with young people the project is now creating a workshop focussed on youth representation and how to do it well.

Community Action Suffolk - Trustees' Report for the Year Ended 31 March 2019

Community and Voluntary Action

937

expressions of interest
in volunteer opportunities
for Volunteer Suffolk

785

new volunteers registered
on Volunteer Suffolk

182

new organisations
registered on Volunteer
Suffolk (total now 477)

26,967

unique hits on
Volunteer Suffolk website



4

local campaigns led
for Volunteer Campaigns



172

new volunteer registrations
as a result of volunteer campaigns



5

new good neighbour
schemes started



42

existing good neighbour
schemes supported

23

activities brokered with
employer supported
volunteering

106

employee volunteers
involved in Employer
supported volunteering



21

parishes supported to
undertake housing needs
survey for Rural Housing

11

Rural Housing Community
Land Trusts established

328



organisations provided with
Volunteer Management
support and guidance



9

Local
Conversations
new groups started



10

volunteer game
changers recruited
with This Community Can Project

Community Action Suffolk - Trustees' Report for the Year Ended 31 March 2019

Examples and Evidence of Our Work

Meet Up Mondays

The success of Meet Up Mondays in partnership with the Rural Coffee Caravan has been a highlight of 2018/19. Meet Up Mondays is a network of pubs, cafes and tearooms helping to reduce loneliness and isolation in our communities through weekly sessions of free tea, coffee and a snack. Local people get a friendly welcome at their local pub or café and a chance to meet with others. Within 5 months of initiation the network had grown to over 30 venues across Suffolk. There is a close link with the Good Neighbour Schemes as their success is based on local people coming together to improve their community and combat isolation.

Lowestoft Community Capacity Project

The Kirkley Community Enabler has helped to set up Sunrise Dance Fit sessions at the Kirkley Centre and is aimed at local people who wouldn't access physical exercise in any other way. The first class that ran was a big success with 18 people taking part. It has now run at similar numbers for four weeks. The organiser says that it is great that so many women are coming who would not attend any other fitness group. There is already an improvement in fitness and in the mental health in some of the group. They are also meeting new people.

Haverhill South

After 4 years of work in Haverhill South, we were thrilled to complete and launch our flagship resident led project: the Haverhill BMX Pump Track. Since this initiative emerged as a local priority, residents have been an integral part of its development at each stage. This included the track design, consultation, planning applications, and project managing the build. Over this time we have seen local residents gain confidence and skills as they have been empowered to take more and more of a lead in making this track happen. The BMX soft launch at the start of December was an excellent opportunity to get all the supporters of the Haverhill Peoples Forum BMX project together to celebrate the achievement.

Affordable Housing Development in Lavenham

Local residents at Lavenham celebrating the start on site of new affordable homes following support from CAS's Rural Housing Needs officer who assisted them to undertake a survey and produce a report which evidenced substantial need for local affordable housing. A Community Land Trust was developed to take this project forward.



Community Action Suffolk - Trustees' Report for the Year Ended 31 March 2019

Priority 3 – Strategic Relationships and Partnerships



Community Action Suffolk (CAS) facilitates the voice of the sector by bringing together the expertise and knowledge as the 'go to' organisation for the sector. CAS's mandate to facilitate the voice of the VCSE sector derives from its strong membership base - currently around 2,000 and targeted to continually grow. The development of a Voice Strategy and Business Plan for the sector for three years 2018-2021 is integral to these aspirations.

CAS provides one point of contact and facilitates connection and sharing of knowledge and best practice. Having a framework avoids duplication and simplifies the feedback mechanisms for the voluntary, community and social enterprise sector. It also enables connections to be built with the wider private sector including the Local Enterprise Partnership, business representative organisations such as the Chamber of Commerce, Federation of Small Businesses and the business community.

CAS communicates with organisations to enable them to find out more about issues affecting them such as

political and economic changes. The structure of CAS newsletters, social media and digital communication and collaboration, formal consultation, surveys, conferences or networking opportunities enable best practice and knowledge to be shared and views exchanged.


CAS has undertaken its annual membership survey to have reaffirmed that the three key areas for VCSE support is funding, trustees and recruitment of volunteers to help run the activities. This year we have moved to a model of working where we provide more specialised support to organisations on a county wide basis. This has included the development of media toolkits for radio and social media, as well as awareness raising of the work of the sector. Going forward the focus on digital will increase in line with national trends but we will not forget those who are not so digitally connected – either through choice or lack of access - and will continue to use traditional methods of communication.


Minding the Gap


Our Building Better Opportunities project, Minding the Gap (funded by The European Social Fund and The National Lottery Community Fund) continues to provide vital support to 16-24 year olds in Suffolk who experience various challenges on their journey to employment. As lead partner in a partnership with 8 delivery partners, we have worked with over 450 young people across Suffolk to date. This year we held a very successful 'Celebration Event' at Quay Place in Ipswich with over 100 guests including 42 young people that are taking part in the project. MTG also continues to be 1 of 3 projects informing the national programme evaluation through its steering group, and this year hosted a visit from the national evaluators to showcase the work of the partners and the fantastic outcomes project participants are achieving.

Community Action Suffolk - Trustees' Report for the Year Ended 31 March 2019

Partnerships And Relationships

 **91** newsletters
communications sent

 **4,383** newsletter recipients
of communications

 **37** surveys distributed to the
VCSE for communications

 **97** CAS representatives at
strategic meetings/forums

72 VCSE representatives
supported to attend
strategic meetings/forum



2,963 followers
on CAS twitter



1,184 followers
on CAS facebook page



1,000 likes on
CAS facebook page



36,828
hits on
CAS website



**over
150,000**
page views
on CAS website



31
CAS facilitated
network events



55
organisations
attended
learning lunches

**over
450** young people supported
with Minding the GAP

Community Action Suffolk - Trustees' Report for the Year Ended 31 March 2019

Examples and Evidence of Our Work



Our partnerships and relationships work has been a focus in 2018/19. We have developed 2 new ways of communicating effectively with the wider sector - audio bursts - a quick and easy way to gain information, so far on civil society strategy, Suffolk Day and employer supported volunteering conference. Learning Lunches are a new initiative to deploy the skills, expertise and knowledge of Suffolk ProHelp members to the wider community.

Minding the Gap

K's Story - K heard about Minding the Gap through his work coach at the local job centre. He had finished the course he was on and completed a year at college. He was looking to get into work, training or education and Minding the Gap fitted the bill for exactly what he was looking for to help him progress towards this goal.

K needed to top up his skills and confidence to get him work ready. After his initial 1-1 consultation he attended some group discussions, which helped him with his

communication skills, as he was mixing with young people in a similar position to himself. He was given help with his CV and interview techniques and received assistance with applying for work.

What K said about the Minding the Gap

K said, "I felt like I was living in limbo before Minding the Gap and I didn't know what I was going to do next. I was applying for jobs but not getting anywhere.

"Minding the Gap came along at exactly the right time for me. My key worker was extremely supportive and I felt at ease with her. They were easy to get along with and really explained things to me well. They didn't rush me or put me under any pressure, which was brilliant."

"I found it very helpful to mix with others in the same situation and enjoyed the activities we did. I feel so much more confident in myself now with the support I have received from Minding the Gap. I have gained communication skills through the group activities and best of all I have made some new friends.

"I have now found employment after the help I received from Minding the Gap; I am now working part-time at TESCO. Best of all I really enjoy the job.



Community Action Suffolk - Trustees' Report for the Year Ended 31 March 2019

Structure, Governance and Management

Constitution

Community Action Suffolk (CAS) was formed in 2012 as a company limited by guarantee and registered as a charity. CAS was set up under a Memorandum of Association which established the objects and powers. The trustee board consists of 10 trustees who are also directors of the charity for the purposes of company law. None of the trustees have any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Appointment and election of Trustees

There must be a minimum of three and no more than fifteen Trustees. Trustees can stand for two consecutive terms of three years after which they must take a break, unless it is deemed to be in the best interests of the charity for them to stand for one further term. Trustees are recruited using a process of open recruitment as trustees come to end of their term of office or as vacancies or skills gaps arise on the board. During 2018-19 there were no trustee appointments and no resignations.

When trustees are appointed to the board they receive background and current information about the charity. They also receive Charity Commission documentation to inform them of their responsibilities and obligations under charity law. Each year all trustees review and update any declarations of interest and this is a standing item on all trustee meeting agendas.

Trustee Remuneration

Trustees receive no remuneration. However, they are able to claim for limited expenses. Amounts claimed during the year can be seen in Note 7 to the accounts. Trustee and Trust Fund Indemnity insurance is paid by the organisation.

Organisational structure and decision making

In accordance with the Articles, the Trustees are responsible for the management of the Charity's business, for which purpose they may exercise all the powers of the Charity. The main trustee board meets a minimum of four times a year and there are three sub committees also meeting four times a year reporting into the main board. These are:

- Finance and Audit Committee
- Programmes and Services Committee
- Staff Wellbeing Committee

The Trustees are responsible for agreeing the overall strategy of CAS. The day to day operational responsibilities of CAS are devolved by the trustees to the Chief Executive, the Executive Team and their managers, who remain responsible to the Trustee Board for all aspects of performance.

Senior staff pay is set using sector guidelines and market indicators. All staff received a 1% pay increase in this year.

Community Action Suffolk - Trustees' Report for the Year Ended 31 March 2019

Related parties

CAS currently has four 100% owned trading subsidiaries with the specific purpose to generate income for the organisation. These are Business Services at CAS Ltd, DBS Services at CAS Ltd, IT Services at CAS Ltd and Community Buying at CAS Ltd.

On 1 April 2018 the entire trade of Community Buying at CAS Limited was transferred to Business Services at CAS Limited and Community Buying at CAS Limited ceased to trade and is now a dormant company.

Business Services at CAS Ltd has been audited in 2018-19. All four subsidiary companies were audited in 2017-18. The financial results of the trading subsidiaries are set out in note 4 to the financial statements.

Risk Management

A strategic risk register is maintained and updated monthly by the Executive Team, and is reviewed quarterly by the trustees. Major risks have been reviewed and procedures established to manage and monitor them. CAS top two risks are :

Risk	Actions undertaken to address
Financial sustainability	<ul style="list-style-type: none"> • Director of Innovation and Business Development appointed. • Marketing training for all managers and project leads. • Improved marketing and promotion of services. • Increased income generation through improved marketing. • Maintain and develop relationships with current funders. • Identify new funding opportunities that help CAS deliver its aims.
Insufficient resource and capacity for the senior leadership team.	<ul style="list-style-type: none"> • Three year business plan developed and agreed. • Restructure of Senior Leadership Team. • New senior management posts recruited in 2019-20.

Investment policy

CAS maintains sufficient funds on current account to meet short term demands. Surplus funds are placed on deposit to provide the charity with the security of capital and an appropriate degree of liquidity, no funds are "invested" and subsequently no professional investment advisors are engaged by the charity.

Community Action Suffolk - Trustees' Report for the Year Ended 31 March 2019

Reserves policy

The Trustees have ensured that the Reserves Policy is fit for purpose and meets the requirements of the Statement of Recommended Practice for charity accounting (FRS 102) and in addition have considered the Charity Commission's guidance on the matter. The reserves policy focusses on the level of free reserves. Free reserves are defined as unrestricted funds less:

- Amounts not readily realisable (fixed assets).
- Amounts to cover future building maintenance.
- Amounts to cover sustainable income growth.
- Amounts to cover an orderly wind-down of the Charity should this be required.







A target free reserves level is set by the Trustees periodically and regularly reviewed and monitored. This is based on a risk identification approach which identifies key short, medium and longer term risks to which the Charity is and will be exposed in the normal course of its business, including but not limited to safeguarding against volatile income streams and recognising the need for significant investment in the future income generation for the Charity. Restricted reserves are spent as soon as practicable in line with commissioner and donor wishes. Unrestricted reserves will aim to be maintained to stabilise and invest in the strength of the charity. The unrestricted fund balance is £1,247k (2017-18, £1,191k) and free reserves are £272k (after designating funds to cover the amounts listed above) against a target of £214k which equates to 3 months running costs of the charity. A breakdown of reserves between fixed and net current assets can be seen in note 17 to the accounts.

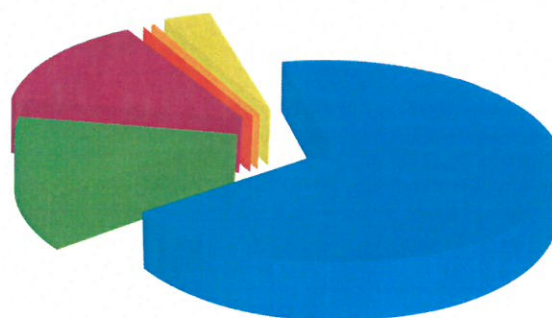
Financial review

As for many charities ongoing financial sustainability is a challenge. Close monitoring and effective financial management meant that we stayed within the broad parameters of the annual budget plan.

Income 2018-19

Total income - £2,625,967

	Profit on disposal of Dickson House - £88,503
	Bank interest received and other income - £11,231
	Donations - £1,455
	CAS Income - training, rural housing, room rentals etc - £383,357
	Subsidiary Trading - £ 332,547
	Grants Receivable - £1,808,874



The Statement of Financial Activities (SOFA) on page 26 shows an overall surplus for the year of £27k compared to the deficit of £133k in 2017-18. The current year surplus is due mainly to the profit on disposal of our Dickson House freehold property (£88k). There is a net surplus of £56k on unrestricted funds. Significant work has continued during the year to maintain infrastructure services and develop a business plan which is sustainable and plans to establish a breakeven position on unrestricted funds going forward. Total income has increased by £488k to £2,626k from £2,138k in 2017-18. This is a positive result as these are still challenging times for both recurring and non-recurring grant income in addition to competition in income generation and trading activities. Resources expended were £2,598k (2017-18, £2,271k) which is an increase of £327k.

Community Action Suffolk - Trustees' Report for the Year Ended 31 March 2019

Restricted funded project balances held at the year end have reduced by £29k overall representing our commitment to spend them as soon as practicable and in line with funder requirements.

Total Reserves at 31 March 2019 are £2,079k, of which £1,247k is unrestricted and £832k represents restricted funds.

CAS has set a 3 year budget for 2019-22 along with a refreshed sustainable business plan for the same period. Although an operating loss of £68k is budgeted in 2019-20 the organisation will be in a breakeven position over the 3 year period, after the inclusion of the current staffing structure and additional income from an expected income growth opportunity to be developed in 2019-20.

The organisation's cash balances at 31 March 2019 stood at £1.1m and are forecast to remain positive.

Fundraising

Community Action Suffolk does not raise funds from the general public. It does not work with any professional fundraisers and no fundraising is carried out on its behalf.

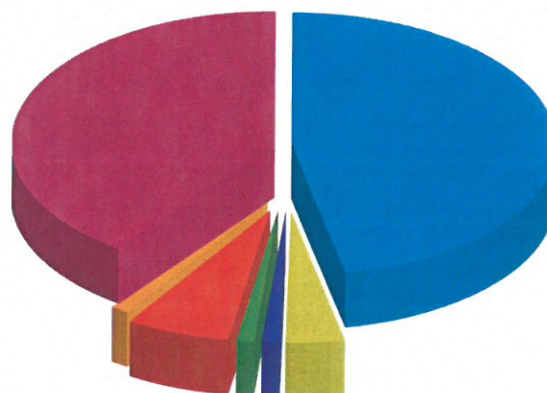
Looking ahead

CAS is working with other VCSE partners to highlight the impact of the sector to the local economy and to health and well-being in particular. We will continue to champion the role of the sector helping with the transformation of public services and working with partners, to ensure services are delivered effectively and efficiently. We are aiming to produce a 'State of the Sector' Report in the Summer of 2019 to highlight the issues that affect the sector in Suffolk and the impact that it has on all areas of our day to day lives.

Expenditure 2018-19

Total expenditure - £2,598,487

Other costs including grant payments - £1,037,179
Depreciation - £24,753
Subsidiary costs - £165,939
IT costs - £32,814
Marketing costs - £27,756
Property costs - £94,778
Staff costs - £1,215,268



CAS continues to lead by example. We are keen to develop our own business subsidiaries further to provide services that are relevant to our sector and that provide benefits through self-sustaining services. We are acknowledging the requirement to reduce grant funding and increase our income accordingly. There is also a need for the organisations within the sector to model self-sustaining behaviours with service development that creates long term income.

Thank you to our funders:



Minding the Gap



Core Grant
Young Leadership
Pro Help
Level 3 Youth Work



Core Grant



Core Grant



Volunteer Passport
Level 3 Youth Work



Lowestoft Community
Capacity & Good Neighbour
Schemes



(Action with Communities in
Rural England)
Rural projects and services



Local Conversations
Kirkley, Gainsborough,
South Haverhill and Active
Communities



This Community Can



North West Ipswich
Big Local Trust



Dementia awareness
Good Neighbours &
#Iwill Young leadership



(Barrow Cadbury - Connect Fund)
Social Investment



Talent Match



Thrive Renewables Community Fund
Kirkley Centre Improvements

Community Action Suffolk - Trustees' Responsibilities statement for the Year Ended 31 March 2019

The Trustees (who are also directors of Community Action Suffolk for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the Charities SORP 2015.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Make judgements and accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group

and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

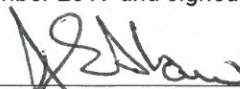
Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

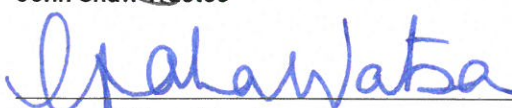
- So far as that trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware.
- That trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

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

In preparing this report, the Trustees have taken advantage of the small charities exemptions provided by section 415A of the Charities Act 2006

This report was approved by the Trustees on 19th September 2019 and signed on their behalf by


John Shaw Trustee


Graham Watson Trustee

Independent Auditor's Report to the Members and Trustees of Community Action Suffolk

Opinion

We have audited the financial statements of Community Action Suffolk (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2019 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Unconsolidated Charity Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2019, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements

in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent Auditor's Report to the Members and Trustees of Community Action Suffolk

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of directors' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 22, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's Report to the Members and Trustees of Community Action Suffolk

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

MHA Larking Gowen

Christopher Yeates FCA DChA, Senior Statutory Auditor

For and on behalf of

Larking Gowen LLP

Chartered Accountants

Statutory Auditors

Ipswich

Date: 23rd September 2019

Larking Gowen LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Community Action Suffolk - Consolidated Statement of Financial Activities for the Year Ended 31 March 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Income					
Donations	5	1,105	350	1,455	3,356
Other trading activities	4	332,547	-	332,547	311,706
Investments		5,516	-	5,516	5,398
Charitable activities:					
Grants receivable	5	436,826	1,372,048	1,808,874	1,477,426
Community services trading income	5	366,689	16,668	383,357	333,698
Other Income	5	92,230	1,988	94,218	6,636
Total		1,234,913	1,391,054	2,625,967	2,138,220
Expenditure					
Raising funds:					
Fundraising and trading costs	6	322,498	-	322,498	314,846
Charitable activities:					
Community Services	6	856,092	1,419,897	2,275,989	1,956,352
Totals		1,178,590	1,419,897	2,598,487	2,271,198
Net movement in funds		56,323	(28,843)	27,480	(132,978)
Reconciliation of funds					
Total funds brought forward as at 1 April 2018		1,191,114	860,537	2,051,651	2,184,629
Total funds carried forward as at 31 March 2019	16	1,247,437	831,694	2,079,131	2,051,651

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


The statement of financial activities incorporates an income and expenditure account.

Community Action Suffolk - Consolidated Balance Sheet as at 31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	10	1,038,454	1,177,726
Current assets			
Debtors	12	159,121	76,226
Cash at bank and in hand		1,145,443	1,006,213
		<u>1,304,564</u>	<u>1,082,439</u>
Liabilities			
Creditors: amounts due within on year	13	<u>(263,887)</u>	<u>(208,514)</u>
Net current assets		1,040,677	873,925
Total net assets		<u>2,079,131</u>	<u>2,051,651</u>
Restricted funds	16	831,694	860,537
Unrestricted funds		1,247,437	1,191,114
Total funds		<u>2,079,131</u>	<u>2,051,651</u>

The financial statements have been prepared in accordance with provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements on pages 26 to 45 were approved by the Board of Trustees on 19 September 2019 and signed on its behalf by:-


John Shaw Trustee


Graham Watson Trustee

Company Number: 08316345

Community Action Suffolk - Unconsolidated Charity Balance Sheet as at 31 March 2019

		2019	2018
	Note	£	£
Fixed assets			
Tangible assets	10	1,038,454	1,177,726
Investments	11	8	8
Total fixed assets		1,038,462	1,177,734
Current assets			
Debtors	12	177,410	58,302
Cash at bank and in hand		942,655	905,418
		1,120,065	963,720
Liabilities			
Creditors: amounts due within one year	13	(111,670)	(117,455)
Net current assets		1,008,395	846,265
Total net assets		2,046,857	2,023,999
Restricted funds	16	831,694	860,537
Unrestricted funds		1,215,163	1,163,462
Total funds		2,046,857	2,023,999

The financial statements have been prepared in accordance with provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements on pages 26 to 45 were approved by the Board of Trustees on 19 September 2019 and signed on its behalf by:-


John Shaw Trustee


Graham Watson Trustee

Company Number: 08316345

Community Action Suffolk -Statement Of Cash Flows for the Year Ended 31 March 2019

	2018/19	2017/2018
	£	£
Cash flows from operating activities		
Net cash provided by / (used in) operating activities	(69,308)	(220,524)
Cash flows from investing activities		
Investment income	5,516	5,398
Proceeds from the sale of motor vehicles	-	4,670
Proceeds from the sale of freehold property	203,022	-
Purchase of property, plant and equipment	-	(2,220)
Net cash provided by investing activities	<u>208,538</u>	<u>7,848</u>
Change in cash and cash equivalents in the reporting period	<u>139,230</u>	<u>(212,676)</u>
Cash and cash equivalents at the beginning of the period	1,006,213	1,218,889
Cash and cash equivalents at the end of the period	<u>1,145,443</u>	<u>1,006,213</u>
Reconciliation of net income / (expenditure) to net cash flow from operating activities		
Net income / (expenditure) for the reporting period	27,480	(132,978)
Adjustments for:		
Depreciation charges	24,753	31,403
(Profit) on sale of motor vehicle	-	(4,670)
(Profit) on sale of freehold property	(88,503)	-
Investment income	(5,516)	(5,398)
(Increase)/Decrease in debtors	(82,895)	42,320
Increase/ (Decrease) in creditors	55,373	(151,201)
Net cash used in operating activities	<u>(69,308)</u>	<u>(220,524)</u>
Analysis of cash and cash equivalents		
Cash in hand	231,802	171,776
Notice deposits (less than 3 months)	913,641	834,437
	<u>1,145,443</u>	<u>1,006,213</u>

Community Action Suffolk - Notes to the Financial Statements for the Year Ended 31 March 2019

1. Accounting policies

The significant accounting policies used in the preparation of these financial statements are:

(a) Basis of accounting and consolidation

The financial statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Action Suffolk meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

(b) Group financial statements

Results of subsidiaries have been included in the Statement of Financial Activities on a line-by-line basis as they relate to trading activities, see note 4 for individual profit and loss accounts. The results of the parent company are included in the consolidated Statement of Financial Activities and are set out in note 3. The balance sheets of subsidiaries have been consolidated on a line by line basis.

As permitted by Companies Act 2006, Section 408 and Charities SORP 2015 FRS 102 the Statement of Financial Activities of the parent company is not presented with these accounts.

(c) Going Concern

The group has generated sufficient financial resources from its activities to allow the trustees to believe that the charity is well placed to manage its business risks successfully in the current economic climate. Accordingly, the trustees consider that there are no material uncertainties about the group's ability to continue as a going concern.

(d) Company status

The charity is a company limited by guarantee. The members of the company are the trustees named in the Trustees' Report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Community Action Suffolk - Notes to the Financial Statements (continued) for the Year Ended 31 March 2019

(e) Income

Income is recognised when the group has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations are recognised when the group has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

(f) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Costs of raising funds are those incurred in attracting grant and other funding and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with community services and include both the direct and indirect costs relating to these activities.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs are part of support costs and include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

(g) VAT

For VAT purposes the charity is partially exempt. The charity's irrecoverable VAT is treated as an expense and is included under the appropriate cost headings, under fundraising and trading costs and charitable activities.

(h) Fixed Assets and Depreciation

Tangible fixed assets are recognised at cost and depreciated on a straight line basis over their estimated useful lives as follows:

	Years
Freehold buildings	50
Office equipment	5
Computer equipment	3
Fixtures and fittings	15

Freehold Land is not depreciated.

Items of equipment are capitalised where the purchase price including VAT, exceeds £2,000.

Community Action Suffolk - Notes to the Financial Statements (continued) for the Year Ended 31 March 2019

(i) Funds

Funds fall into two categories; restricted, where their use is governed by the wishes of the entity providing the funds or the contractual terms under which the funds are earned and, unrestricted, where there are no pre-conditions to the use of the funds other than the charitable objectives of the organisation.

Funds are transferred from restricted to unrestricted funds as they become free from the relevant restrictions.

It is the aim of the charity to maintain the balance of unrestricted reserves at a level that would give it the ability to continue functioning in times of major funding change and to invest in projects for which only partial third party funding is available.

(j) Investments

Investments consist only of holdings in subsidiary companies and are included at cost, less provision for impairment.

(k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Other receivables are measured

initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

(m) Creditors

Creditors and provisions are recognised where the group has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Short term creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Other financial liabilities are measured at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

(n) Financial instruments

The group only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(o) Pension scheme

The company set up a workplace pension scheme with Royal London in July 2017 and the company has complied with the auto-enrolment pension regulations. Pension payments are charged to the Statement of Financial Activities when paid.

Community Action Suffolk - Notes to the Financial Statements (continued) for the Year Ended 31 March 2019

2. Judgements in applying accounting policies and key sources of estimation uncertainty

The trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These estimates and judgements are continually evaluated and are based on historical experience and other factors considered relevant. Actual results may differ from these estimates.

The judgements, estimates and assumptions which have significant risk of causing a material adjustment to the carrying amount of assets and liabilities are set out below:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 10 for the carrying amount of the property plant and equipment, and note 1(h) for the useful economic lives for each class of assets.

Community Action Suffolk - Notes to the Financial Statements (continued) for the Year Ended 31 March 2019

3. Financial Activities of the Charity

The financial activities shown in the consolidated statement includes those of the charity's wholly owned subsidiaries as listed in note 4. A summary of the financial activities undertaken by the parent charity is set out below:

	2018/19	2017/2018
	£	£
Income		
Incoming resources from:		
Raising funds	78,551	143,461
Charitable Activities	2,192,232	1,811,123
Other	94,218	6,636
Total income	2,365,001	1,961,220
Expenditure		
Raising funds	13,905	15,250
Charitable Activities	2,328,238	2,012,124
Total expenditure	2,342,143	2,027,374
Net movement in funds	22,858	(66,154)
Total Funds		
At the beginning of the year	2,023,999	2,090,153
Movement in funds for the year	22,858	(66,154)
Total Funds at the end of the year	2,046,857	2,023,999
Represented by		
Restricted funds	831,694	860,537
Unrestricted funds	1,215,163	1,163,462
	2,046,857	2,023,999

Community Action Suffolk - Notes to the Financial Statements (continued) for the Year Ended 31 March 2019

4. Subsidiary Companies

The charity owns 100% of the share capital of its trading subsidiaries, which are all registered in England. The companies gift aid their taxable profits to Community Action Suffolk. A summary of the companies trading results and capital and reserves is shown below. These results are consolidated into the group accounts.

	Business Services at CAS Limited	IT Services at CAS Limited	DBS at CAS Limited	Community Buying at CAS Limited
2018/19	£	£	£	£
Turnover	153,726	47,725	131,096	-
Cost of sales	-	(30,229)	(101,776)	-
Gross Profit	153,726	17,496	29,320	-
Administrative expenses	(98,363)	(15,691)	(24,194)	-
Operating Profit	55,363	1,805	5,126	-
Interest receivable and similar income	111	-	-	-
Profit after tax	55,474	1,805	5,126	-

Retained Earnings

At the beginning of the year	21,549	(131)	2,024	4,211
Profit for the year	55,474	1,805	5,126	-
Distribution - donation to parent company	(51,549)	-	(2,024)	(4,211)
Retained earnings at the end of the year	25,474	1,674	5,126	-

The net incoming resources reflected in the Statement of Financial Activities are as follows:

2018/19

	£	£	£	£
Operating Profit	55,363	1,805	5,126	-

The aggregate of the assets, liabilities and funds was:

Assets	206,992	4,178	37,431	2
Liabilities	(181,516)	(2,502)	(32,303)	-
	25,476	1,676	5,128	2

The activities of Community Buying at CAS Limited were transferred to Business Services at CAS Limited on 1 April 2018. The activities were unchanged.

Community Action Suffolk - Notes to the Financial Statements (continued) for the Year Ended 31 March 2019

4. Subsidiary Companies (continued)

	Business Services at CAS Limited	IT Services at CAS Limited	DBS at CAS Limited	Community Buying at CAS Limited
2017/18	£	£	£	£
Turnover	126,990	42,079	120,592	22,045
Cost of sales	-	(25,858)	(94,642)	-
Gross Profit	126,990	16,221	25,950	22,045
Administrative expenses	(80,459)	(16,352)	(23,926)	(17,834)
Operating Profit	46,531	(131)	2,024	4,211
Interest receivable and similar income	18	-	-	-
Profit after tax	46,549	(131)	2,024	4,211

Retained Earnings

At the beginning of the year	83,862	376	4,301	5,937
Profit for the year	46,549	(131)	2,024	4,211
Distribution - donation to parent company	(108,862)	(376)	(4,301)	(5,937)
Retained earnings at the end of the year	21,549	(131)	2,024	4,211

The net incoming resources reflected in the Statement of Financial Activities are as follows:

2017/18

	£	£	£	£
Operating Profit	46,531	(131)	2,024	4,211

The aggregate of the assets, liabilities and funds was:

Assets	102,758	3,643	43,253	6,049
Liabilities	(81,207)	(3,772)	(41,227)	(1,836)
	21,551	(129)	2,026	4,213

Community Action Suffolk - Notes to the Financial Statements (continued) for the Year Ended 31 March 2019

5. Total Group Income

	Unrestricted Funds	Restricted Funds	Total Funds 2018/19	Unrestricted Funds	Restricted Funds	Total Funds 2017/18
	£	£	£	£	£	£
Donations	1,105	350	1,455	1,827	1,529	3,356
Grants Receivable	436,826	1,372,048	1,808,874	475,991	1,001,435	1,477,426
Community Services trading income	366,689	16,668	383,357	310,023	23,675	333,698
Other Income	92,230	1,988	94,218	3,987	2,649	6,636

Income from other trading activities and investments was unrestricted in both periods.

Included in Other Income is profit on disposal of freehold property of £88,503 (2018: £nil).

6. Total Group Expenditure

	Staff costs	Other costs	Depreciation	Support costs	Total 2018/19	Total 2017/18
	£	£	£	£	£	£
Costs of raising funds:	104,315	152,033	-	66,150	322,498	314,846
Charitable activities:						
Community services	754,508	1,064,578	699	456,204	2,275,989	1,956,352
Total resources expended	858,823	1,216,611	699	522,354	2,598,487	2,271,198
Support costs	356,445	141,855	24,054	(522,354)	-	-
	1,215,268	1,358,466	24,753	-	2,598,487	2,271,198

In the current and previous period all costs of raising funds was unrestricted.

In the current period £1,419,897 of charitable activities costs was restricted (2018: £1,130,987).

The remainder was unrestricted.

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below

	Governance	Other support costs	Total allocated	Allocation basis
	£	£	£	
Staff costs	18,120	338,325	356,445	Staff time
Other costs	6,120	135,735	141,855	Direct use
Depreciation	-	24,054	24,054	Direct use
	24,240	498,114	522,354	

**Community Action Suffolk - Notes to the Financial Statements (continued) for the
Year Ended 31 March 2019**

7. Staff Costs

	2018/19	2017/18
	No.	No.
The average monthly number of employees during the period was:		
Administration	6	6
Field Officers and Infrastructure Services	49	50
	<u>55</u>	<u>56</u>
	£	£
Wages and salaries	1,054,759	1,007,447
Social security costs	80,128	76,861
Pension costs	34,417	44,641
	<u>1,169,304</u>	<u>1,128,949</u>
Agency staff costs	8,676	-
Other staff related costs	37,288	2,175
	<u><u>1,215,268</u></u>	<u><u>1,131,124</u></u>

Other Staff related costs include redundancy payments of £7,288 and a non-contractual severance payment of £30,000.

All amounts were paid in the period and are recognised on the basis set out in accounting policy 1(f).

No. of employees whose total emoluments (excluding employer pension costs) for the reporting period to fall within each band of £10,000, from £60,000 upwards.

	2018/19	2017/18
	No.	No.
£60,001 - £70,000	-	1
£90,001 - £100,000	<u>1</u>	<u>-</u>

No trustee received any remuneration in the current or previous year.

During the year ended 31 March 2019, no out of pocket travel expenses were paid to any trustee (2018: nil).

The key management personnel in the year received a total remuneration of £239,535 (2018: £220,026).

**Community Action Suffolk - Notes to the Financial Statements (continued) for the
Year Ended 31 March 2019**

8. Net Incoming Resources

	Total 2018/19	Total 2017/18
	£	£
Net incoming resources are stated after charging:		
Depreciation of owned tangible fixed assets	24,753	31,403
Profit on disposal of fixed assets	88,503	4,670
Remuneration of the company's auditors (inclusive of irrecoverable VAT)		
- audit of charity	9,120	8,838
- audit of one (2018 - four) subsidiaries	4,800	8,620
- non-audit services	1,494	1,898

9. Taxation

No liability to corporation tax arises on the results reflected in these financial statements. The element relating to the charity qualifies for relief from corporation tax under the Income and Corporation Taxes Act 2010, Sections 466 to 493. No charge to taxation arises in the commercial trading subsidiaries as the taxable profits of the companies are paid by gift aid to the charity.

10. Tangible fixed assets for the group and charity

	Office equipment	Fixtures & Fixings	Freehold property	Total
Cost	£	£	£	£
As at 1 April 2018	199,089	117,471	1,291,126	1,607,686
Disposals	(31,200)	-	(125,146)	(156,346)
As at 31 March 2019	167,889	117,471	1,165,980	1,451,340
Depreciation				
As at 1 April 2018	198,389	69,126	162,445	429,960
Charge for the year	700	7,683	16,370	24,753
On disposals	(31,200)	-	(10,627)	(41,827)
As at 31 March 2019	167,889	76,809	168,188	412,886
Net book value				
As at 31 March 2019	-	40,662	997,792	1,038,454
As at 31 March 2018	700	48,345	1,128,681	1,177,726

Included in freehold property is land of £450,000 (2018: £500,000) that is not depreciated.

During the year the charity disposed of its Dickson House freehold property for £203,022 (after sale costs) and disposed of computer equipment for nil proceeds.

Community Action Suffolk - Notes to the Financial Statements (continued) for the Year Ended 31 March 2019

11. Investments in subsidiaries

	Total 2018/19	Total 2017/18
Cost	£	£
As at 1 April 2018	8	18
Disposal	-	(10)
As at 31 March 2019	8	8

The charitable company holds 100% of the share capital of:

Business Services at CAS Limited

IT Services at CAS Limited

Community Buying at CAS Limited

DBS at CAS Limited

Note 4 sets out details of the subsidiary companies.

12. Debtors

	Group		Charity	
	2018/19 £	2017/18 £	2018/19 £	2017/18 £
Amounts falling due within one year:				
Trade debtors	126,131	61,415	88,772	14,370
Prepayments and accrued income	32,990	14,811	24,536	12,580
Amounts owed by subsidiary undertakings	-	-	64,102	31,352
	159,121	76,226	177,410	58,302

13. Creditors

	Group		Charity	
	2018/19 £	2017/18 £	2018/19 £	2017/18 £
Amounts falling due within one year:				
Trade creditors	27,474	94,195	17,889	16,593
Other creditors	126,739	18,007	12,329	18,007
Accruals and deferred income	86,367	74,242	58,143	54,948
Taxation and social security payable	23,307	22,070	23,307	21,515
Amounts owed to subsidiary undertakings	-	-	2	6,392
	263,887	208,514	111,670	117,455

Deferred income comprises

	Group £	Charity £
Deferred income at 1 April 2018	21,767	13,607
Amounts released to income earned from charitable activities	(21,767)	(13,607)
Amounts deferred in the year	39,507	21,079
Deferred income at 31 March 2019	39,507	21,079

Community Action Suffolk - Notes to the Financial Statements (continued) for the Year Ended 31 March 2019

14. Financial Commitments

Commitments under operating leases

At 31 March 2019 the group had future minimum lease payments under non-cancellable operating leases as follows:

	2018/19	2017/18
	£	£
Property leases		
Not later than one year	<u>250</u>	<u>980</u>
Equipment leases		
Not later than one year	7,604	5,824
Later than one year and not later than five years	<u>4,572</u>	<u>7,280</u>
Total Equipment leases	<u>12,176</u>	<u>13,104</u>

Capital Commitments

At 31 March 2019 the group had capital commitments of £19,950 (2018: £nil) in respect of a software application and licence contracted but not completed.

15. Pension arrangements

Contributions to the company workplace pension scheme were made in respect of staff. Pension costs are charged to the Statement of Financial Activities when paid. The pension charge for the year amounts to £34,417 (2018: £44,641). Contributions amounting to £5,053 (2018: £4,092) were payable to the scheme at 31 March 2019 and are included within creditors.

Community Action Suffolk - Notes to the Financial Statements (continued) for the Year Ended 31 March 2019

16. Restricted Funds - 18/19

Revenue	1 April 2018 £	Income £	Expenditure £	31 March 2019 £
Thrive Renewables Community Benefit Fund	-	3,664	(3,664)	-
Suffolk County Council - Green Suffolk Fund	-	1,000	(1,000)	-
One Suffolk	9,520	17,998	(20,268)	7,250
People's Health Trust - Active Communities	-	1,875	(1,875)	-
Sports and Events Volunteering	6,808	5,000	(11,808)	-
This Community Can	22,856	42,905	(34,878)	30,883
Felixstowe Timebank	-	10,153	(6,290)	3,863
East Suffolk Volunteer Passport Scheme	-	16,904	(960)	15,944
Talent Match	5,215	167,017	(172,232)	-
Prohelp	25,954	-	(15,423)	10,531
Big Lottery Fund - Suffolk Good Neighbours Scheme	26,522	48,321	(44,823)	30,020
Big Lottery Fund and ESF Building Better Opportunities Grant	4,134	634,788	(615,276)	23,646
Big Lottery Fund - Lowestoft Community Capacity Project	-	127,803	(95,152)	32,651
Wheels to Work	2	-	(2)	-
Barrow Cadbury Trust	-	15,000	(10,044)	4,956
Social Investment	-	5,250	(3,515)	1,735
Suffolk Community Foundation - Dementia Friendly Communities Fund	-	2,683	(516)	2,167
Suffolk Community Foundation - #iwill Fund	-	2,235	(739)	1,496
Big Local Trust North Ipswich	86,110	46,061	(120,876)	11,295
New People's Health Trust	76,281	206,047	(196,754)	85,574
Transition Triangle	274	-	-	274
Youth Work Training Funds	17,102	36,000	(18,169)	34,933
Awards Funds	1,072	350	(718)	704
Young Leadership	53,344	-	(27,990)	25,354
Our Place	2,168	-	(1,000)	1,168
Suffolk Information Partnership	3,220	-	(36)	3,184
Revenue	340,582	1,391,054	(1,404,008)	327,628
Brightspace	439,557	-	(15,130)	424,427
Kirkley Centre	80,398	-	(759)	79,639
Capital	519,955	-	(15,889)	504,066
Total	860,537	1,391,054	(1,419,897)	831,694

The restricted capital funds represent freehold property acquired with the assistance of restricted funding.

Community Action Suffolk - Notes to the Financial Statements (continued) for the Year Ended 31 March 2019

16. Restricted Funds - 17/18

Revenue	1 April 2017 £	Income £	Expenditure £	Transfers £	31 March 2018 £
One Suffolk	16,261	47,050	(53,791)	-	9,520
Volunteer Suffolk	3,982	-	(3,982)	-	-
Sports and Events Volunteering	13,231	15,315	(21,738)	-	6,808
This Community Can	-	23,005	(149)	-	22,856
Funding Portal	6,815	6,783	(13,598)	-	-
Talent Match	9,508	238,163	(242,456)	-	5,215
Building Better Opportunities development grant	944	-	(944)	-	-
Prohelp	-	39,907	(13,953)	-	25,954
Big Lottery Fund - Suffolk Good Neighbours Scheme	-	39,645	(13,123)	-	26,522
Big Lottery Fund and ESF Building Better Opportunities Grant	13,032	452,077	(460,975)	-	4,134
Wheels to Work	26,612	6,425	(33,035)	-	2
Big Local Trust North Ipswich	31,695	104,323	(49,908)	-	86,110
New People's Health Trust	100,994	52,754	(77,467)	-	76,281
Transition Triangle	1,894	-	(1,620)	-	274
Rural Support	48,309	-	(15,001)	(33,308)	-
Youth Work Training Funds	46,681	1,950	(24,848)	(6,681)	17,102
Awards Funds	1,360	390	(678)	-	1,072
CYP Small Grants	37,838	-	-	(37,838)	-
Young Leadership	4,500	-	(22,302)	71,146	53,344
Ashlea Fund	40,345	-	(40,345)	-	-
Play Development	23,149	-	(23,149)	-	-
Our Place	4,168	-	(2,000)	-	2,168
Suffolk Information Partnership	1,755	1,501	(36)	-	3,220
Revenue	433,073	1,029,288	(1,115,098)	(6,681)	340,582
Brightspace	454,687	-	(15,130)	-	439,557
Kirkley Centre	81,157	-	(759)	-	80,398
Capital	535,844	-	(15,889)	-	519,955
Total	968,917	1,029,288	(1,130,987)	(6,681)	860,537

The restricted capital funds represent freehold property acquired with the assistance of restricted funding.

Community Action Suffolk - Notes to the Financial Statements (continued) for the
Year Ended 31 March 2019

16. Restricted Funds (continued)

The restricted funds detailed on the preceding pages are to be applied for the specific purposes agreed with the respective funders or donors. The restricted revenue funds cover the three main areas of the charity's focus: Priority 1 - Build capacity and sustainability in VCSE Sector, Priority 2 - Community and Voluntary Action, Priority 3 - Strategic relationships and partnerships. Further details of these activities are included in the Trustees' report.

17. Analysis of net assets between funds

Revenue	2018/19 Unrestricted	2018/19 Restricted	2018/19 Total
	£	£	£
Group			
Tangible fixed assets	534,388	504,066	1,038,454
Net current assets	713,049	327,628	1,040,677
Total	1,247,437	831,694	2,079,131
Charity			
Tangible fixed assets	534,388	504,066	1,038,454
Net current assets	680,775	327,628	1,008,403
Total	1,215,163	831,694	2,046,857
	2017/18 Unrestricted	2017/18 Restricted	2017/18 Total
	£	£	£
Group			
Tangible fixed assets	657,771	519,955	1,177,726
Net current assets	533,343	340,582	873,925
Total	1,191,114	860,537	2,051,651
Charity			
Tangible fixed assets	657,771	519,955	1,177,726
Net current assets	505,691	340,582	846,273
Total	1,163,462	860,537	2,023,999

**Community Action Suffolk - Notes to the Financial Statements (continued) for the
Year Ended 31 March 2019**

18. Financial assets and liabilities

	Group		Charity	
	2018/19 £	2017/18 £	2018/19 £	2017/18 £
Financial assets that are debt instruments measured at amortised cost	126,131	66,249	152,874	49,668
Financial liabilities measured at amortised cost	(201,073)	(186,747)	(67,284)	(103,849)

Financial assets measured at amortised cost comprise trade debtors, prepayments and other debtors.

Financial liabilities measured at amortised cost comprise trade creditors, accruals and other creditors.

19. Related party transactions

In 2018/19 the following transactions took place between the charity and its wholly owned subsidiary companies:

	2018/19 £	2017/18 £
Donations to Charity	57,784	119,476
Cost recharges & fees from the charity to subsidiary companies	13,905	13,645
Software fees	-	1,605

The amounts owed to/from the charity by/to the subsidiary companies at 31st March were:

	2018/19 £	2017/18 £
Business Services @ CAS Limited	40,291	(4,526)
IT Services at CAS Limited	1,106	1,051
Community Buying at CAS Limited	(2)	(1,866)
DBS at CAS Limited	22,705	30,301

20. Government grants

Income from government grants comprises

	2018/19 £	2017/18 £
Grants supporting general charitable activities	431,951	420,291
Grants supporting specific activities	56,250	114,695

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For expert legal advice, contact Birketts' Charities and Social Enterprise Team.

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