

**A company limited by guarantee,
registered in England No. 08316345
and a Registered Charity No.1150501**

COMMUNITY ACTION SUFFOLK

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

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FOR THE YEAR ENDED 31 MARCH 2017

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**COMMUNITY ACTION SUFFOLK
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES
AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2017**

Trustees

Mrs J Crudgington** (appointed 1 April 2016)
Mrs H J Greengrass** (resigned and reappointed 18 August 2016)
Dame L Homer* (appointed 19 October 2016)
Mr S Javes (appointed 1 April 2016, Chair from 1 April 2016)
Dr J Sheldon***
Mr J E Shaw*** (Vice-Chair) (resigned and reappointed 18 August 2016)
Mrs A S Skailes* (resigned 18 August 2016)
Mr G Watson*

* Finance, audit and risk committee member

** Programmes and Services committee member

*** Staff wellbeing committee member

Company registered number

08316345

Charity registered number

1150501

Registered office

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

Company secretary

Mr D P Turner (resigned 18 August 2016)
Mr P Richardson (appointed 18 August 2016)

Chief executive officer

Ms J Banks (resigned August 2016)
Mr P Richardson (appointed August 2016)

Auditors

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

Lawyers

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

Bankers

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

COMMUNITY ACTION SUFFOLK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2017

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 2017. 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. The information on page 1 forms part of this report.

Objects, Objectives and Principal Activities of the Charity

Our aims and objectives

Our charity's objects are set out in the company's Memorandum of Association, adopted on 3 December 2012. The objects are to promote any purpose that is charitable under the laws of England and Wales, and in particular and without limitation to promote the voluntary sector in Suffolk.

Community Action Suffolk's vision is that Suffolk communities are stimulated, empowered and strengthened through an effective and sustainable voluntary, community and social enterprise (VCSE) sector.

Its mission is to strengthen and champion community action in Suffolk by supporting the voluntary, community and social enterprise (VCSE) sector in its work.

CAS' three values are:

- Independence
We are trusted and respected, responsive to local needs and are politically neutral.
We listen and communicate effectively and can be the voice for the sector.
- Knowledge
We work collectively as a team sharing our expertise and previous experience.
We create a culture of openness and strive to learn and share our knowledge.
- Commitment
We work hard to achieve with passion and belief.
We are realistic, honest and accountable always giving the best of oneself.

Our core aims

Our work remains focused on supporting organisations, volunteering and facilitating the voice for the VCSE sector through our commitment to partnership working, both within the voluntary and community sector and working with public and private sectors.

Our strategic aims are to improve the economic vitality and the health and wellbeing of communities across Suffolk. We do this by delivering quality infrastructure services to strengthen and champion the voluntary and community sector in Suffolk.

Community Action Suffolk has gone from strength to strength this year. We have developed our partnership working even further, launched new initiatives and supported local organisations to be effective and sustainable.

Ensuring that our work delivers our aims

The next year is likely to see a continuation of the unprecedented political and economic change across the UK. The prevailing climate of austerity will result in public sector cuts leading to an increase in demand for services provided by the VCSE sector.

Furthermore, society faces growing challenges with an increasingly elderly population and a reduction in the proportion of working age adults.

All these challenges are particularly prevalent in Suffolk and Brexit may have a further detrimental affect on the local economy by reducing the available workforce, particularly in traditionally low pay sectors, such as agriculture and caring, as 2020 draws closer.

COMMUNITY ACTION SUFFOLK TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

CAS will continue to do what we do well, supporting the VCSE sector through masterclasses, training, workshops, championing voluntary action and helping to build capacity ensuring that VCSE sector organisations have strong effective leadership and effective trustees.

Recent consultation shows many VCSE sector organisations also require additional support to access professional expertise. CAS will also continue to support the sector to access this expertise by brokering relationships between providers and increasing opportunities for public, private and VCSE sectors to come together and share knowledge and best practise.

We will develop business intelligence and replicate successful ideas from other areas. This will help Suffolk charities diversify income streams, demonstrate their impact and positively influence key stakeholders to benefit the sector as a whole.

There is a huge amount to do, but we can make significant progress by ensuring the VCSE, public and private sectors all work effectively together for the benefit of the population of Suffolk and its surrounding area.

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 and believe this is demonstrated in the following "Achievements and Performance" section of this report.

Achievements and Performance

2016-17 has been another incredibly busy and successful year for us and we would like to thank all our members, funders and partners for their ongoing dedication and continued support of the organisation. We are proud to be the infrastructure body for the VCSE sector in Suffolk.

Membership of Community Action Suffolk is free for the Voluntary, Community and Social Enterprise (VCSE) Sector. We want to ensure that all VCSE sector organisations, Parish and Town Councils, no matter how small, have the opportunity of benefiting from the information, guidance and resources we have available. Membership has grown significantly during the year from 930 to 1684.

A highlight of the year was our announcement to take over the Onesuffolk website service in November 2016, following Suffolk County Council's decision that it could no longer deliver it. After working closely with the Council we were able to ensure the service continued without any disruption to its hundreds of users, primarily voluntary groups and parish and town councils.

Our partnership work continues to develop, most significantly by announcing the launch of Minding The Gap. This is a £1.66m project funded by the European Social Fund and Big Lottery Fund, with CAS leading a partnership of eight organisations that provide targeted and intensive support for young people in Suffolk to gain and sustain employment and education. We have also begun to explore relationships with colleagues in the private sector to bring further benefits to the VCSE sector, such as expert information or pro bono support. We continue to support our public sector partners whenever possible, particularly by sharing urgent information with our VCSE contacts and members. Examples of this included the NHS winter crisis, avian flu, flooding and extreme weather warnings.

We had previously recognised the need for organisations to understand and measure their social impact. Following a successful pilot project and celebration event, social impact awareness has increased across Suffolk, and we have developed an introductory training course and are working with Suffolk County Council to produce a best practice social impact measurement toolkit. This work should improve organisations' sustainability and funding prospects with grantmakers and commissioners.

We provided valuable research and data support for the VCSE sector by publishing the Rural Needs Survey, which highlighted the key issues facing rural communities in Suffolk. The top three concerns related to roads and road safety, community transport, and technology and Broadband. CAS also completed a project which profiled Suffolk

COMMUNITY ACTION SUFFOLK TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

rural parishes with a population of 700 or less, giving an insight into the assets that each of these community has at its disposal.

We had great pleasure in celebrating the diversity of the sector at our annual celebration and awards event. Following nearly 100 nominations, nine awards were presented to individuals and organisations.

As well as supporting organisations across the VCSE sector in Suffolk, it has also been important for CAS as an organisation to develop. We have done this in a number of ways from appointing new staff, including Pete Richardson as Chief Executive in August 2016, to practical ways such as the installation of a new Contact Relationship Management (CRM) system.

Further digital improvements have been made with the launch of Funding 4 Suffolk, a website which enables organisations to run their own funding searches and receive updates. We also launched an online version of the CAS Quality Standard, making it easier for organisations to show that they are safe and well-run.

We would like to thank the CAS staff, trustees and volunteers for their dedication and professionalism in supporting the voluntary, community and social enterprise sector.

Supporting Organisations

We introduced a number of new services to support organisations and build their sustainability and are developing additional positions within CAS to support the sector further with specialist business support and pro bono professional services. We continue to listen to the sector and adapt services to meet their needs through surveys and events. 33 Locality Network events took place during the year and our annual Village Halls conference in May shared valuable information with 78 delegates and provided networking opportunities to share best practice.

Following the introduction of free membership, we launched the CAS Member's Area which provides immediate access to enhanced resources and toolkits for the sector to use in the development of their organisations.

We worked with all Borough and District Councils, and Suffolk County Council to launch the Funding 4 Suffolk website. This is a one-stop-shop for all funding related matters in Suffolk. It is updated daily with the latest fund and grant opportunities, resources, support and funding news/events, and a weekly email update is sent to all subscribers. Most excitingly, users can run their own searches to find funding available to them and be kept up to date with key fund launches at the click of a button. With 258 new users registered in the first 9 months, and 4193 visits to the site, the portal is already proving its importance to organisations.

We have offered the CAS Quality Standard for a number of years, an award which organisations can achieve to demonstrate their effectiveness and efficiency. It also offers greater confidence when applying for funding. Over 160 organisations having engaged with it in the old paper-based format, but this year we launched an online version, making the process more efficient and easier to access.

In November 2016, we took over the running of "Onesuffolk" from Suffolk County Council, who could no longer provide the service. Onesuffolk offers organisations the opportunity to have their own, low-cost website with a locally supported website provider. We recognised the importance for Suffolk's parish and town councils and organisations to share news and information online, something which the onesuffolk service enables.

We have worked with our ACRE Network sister organisation, Cambridgeshire ACRE, to merge our memberships to increase the bulk buying power of heating oil.

Volunteering

It has been one of the busiest years to date for volunteering, starting with the annual Volunteering Conference in April at Kesgrave. We were delighted to welcome Charlotte Hill - CEO Step Up to Serve to open the conference as the keynote speaker. The 100+ delegates enjoyed the inspiring and thought provoking presentations and workshops throughout the day.

COMMUNITY ACTION SUFFOLK TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

Following the development of a Suffolk Volunteering Strategy that CAS led with partners across the whole of the Suffolk system in 2015/16, CAS has been instrumental this year in delivering some of the key actions that were identified. A major one was to develop a bespoke volunteering portal to meet the needs of Suffolk organisations seeking volunteers and also assisting volunteers looking for opportunities. After much consultation with partners and the VCSE sector CAS worked on a new specification with GMCVO (Greater Manchester Council for Voluntary Organisations) using Civi CRM as the platform. A total of 10 "Big Switch" workshops were coordinated across the county and the #VolunteerSuffolk portal was softly launched in January with a dedicated campaign and full launch in March. By the end of March 2017, 175 Volunteer Managers had registered with Volunteer Suffolk (VS) and 230 volunteering opportunities had been listed.

In July 2016 in collaboration with East of England Coop, Office of Civil Society, Universities of Hull and Sheffield and New Anglia LEP, we helped facilitate an Employer Sponsored Volunteering Event at Wherstead Park Ipswich. The event was part of a series of regional workshops across England and built on in-depth research undertaken by the universities of Sheffield and Hull. The event provided the opportunity for participants from the public, private and voluntary sectors to explore challenges and contribute to solutions for building effective and sustainable partnerships.

This enabled us to continue our work to support local businesses with Employer Supported Volunteering another priority within the Volunteering Strategy. As a result we met with 21 employers to promote to them the benefits of offering their employees the chance to volunteer. We have already matched a number of businesses with local organisations and charities.

The "Trustee finder" web page on the CAS website has proven successful with many of the organisations who have promoted their board vacancies being successful in identifying potential new trustees. This will over the coming year, be incorporated into the #VolunteerSuffolk portal.

The range of training opportunities provided by CAS for Volunteer Involving Organisations was expanded and both new and existing courses were delivered with excellent feedback being received from the delegates. In addition the team delivered 18 Volunteer Development Forums in locations around the County for 194 attendees to enhance the learning for Volunteer Managers, peer mentoring and sharing of good practise.

Face to face support was provided to 78 VCSE organisations with specific needs around their recruitment and management of volunteers, with hundreds of other organisations supported through emails, telephone or downloadable toolkits and resources.

By the end of the year there were over 550 individuals registered for Sport and Event Volunteering. An increase in the number of activities across a broader range and geographical scope were added to the calendar. With funding from the Youth Social Action Fund we were able to encourage and engage more young people in this type of one off event volunteering and also explore and bring in a new concept of family volunteering where parents undertook volunteering with their children.

Voice

Over the last twelve months a prevailing climate of austerity has resulted in public sector cuts in services leading to an increase in demand for services provided by the voluntary sector.

Local Suffolk charities are struggling because well known international charities are "out marketing" their smaller counterparts and taking money out of Suffolk.

Many local VCS organisations lack the necessary expertise to market themselves effectively and demonstrate the value of the work that they undertake. As an infrastructure organisation CAS has engaged with the VCSE through a range of activities and services focussed on building capacity and resilience within the sector. We have been well placed to use our extensive reach into the sector to bring forward issues and views from groups who are less often heard (including a growing membership of over 1600).

COMMUNITY ACTION SUFFOLK TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

This year engagement with open agenda forum including Suffolk Congress and the Working Together Forum has dwindled and has failed to deliver many tangible benefits, so CAS has proactively set about reinvigorating the 'voice' of the sector. Our work will culminate in an open event in Autumn 2017, based on a World Café approach which will help identify where the key issues for the sector lie, where participation and engagement is working well, where it is not, developing a VSCE shared responsibility approach and manifesto for 2018.

We have also supported the sector and fed back key messages through a wide range of events such as the Health and Wellbeing Board.

Other Projects and Work

We continued to be funded to run a number of projects to improve lives and communities in Suffolk.

Our biggest project to date has brought a grant of £1.66m from the European Social Fund and Big Lottery Fund to Suffolk to carry out the young people's strand of the Building Better Opportunities programme. We have called this project "Minding the Gap" and it supports young people with complex needs who are most distant from the job market, and experiencing multiple barriers to accessing services and employment related support. Focusing on those facing social isolation, this is a partnership project of 8 partners to provide Suffolk wide support to 750 young people between January 2017 and September 2019.

The "Local Conversations" programme continues to grow in Haverhill South, Kirkley and Gainsborough (Ipswich). It is a People's Health Trust initiative, funded by the Health Lottery. Each area has its own People's Forum, which is made up of local resident volunteers inspired to work together to help create positive local action to make their communities even better places to live. The Forums have already started to manage their own grant-giving programmes, deciding which local organisations can receive small amounts of funding.

Community Action Suffolk awards

We presented our second set of CAS awards to individuals and groups, nominated by their communities, who deserved recognition for their work and commitment to the VCSE sector in Suffolk:

Anne Dunford OBE award – for youth participation

WASSUP, Ipswich

Roddy Macleod award – for youth club of the year

Mid Suffolk HOPS, Stowmarket

Andrew Towers award – for young person of the year

Charlotte Willer

Colonel Probert award – for community initiative

Elmswell Fire Officers

Ian Campbell MBE award – for individual initiative

Reginald Brine

Village Hall or Community Building award

Freckenham Village Hall

Outstanding Contribution to Volunteering award

Elizabeth Murphy

Event Organiser of the year

Jane Haylock (Hadleigh Year of the Sheep)

Most Inspiring Volunteer Story

Judith Gumon

COMMUNITY ACTION SUFFOLK TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

Funders

The work of CAS has been supported by funding from:

Big Lottery Fund and ESF Building Better Opportunities
Big Lottery Fund via Princes Trust
Ipswich Borough Council
Mid Suffolk & Babergh District Councils
Suffolk County Council (SCC)
SCC Sport and Event funding
SCC TCA
Suffolk Coastal District Council
West Suffolk Councils
Waveney District Council
ACRE
DEFRA
East Suffolk Partnership
One Haverhill
PHT
Big Local Trust
LD Rope
Geoffrey Whating
Bernard Sunley

Future Plans

In 2017/18 we developed a detailed three year Strategic Plan for 2017-2020 in which we aim to firmly establish Community Action Suffolk as the 'go to' organisation for the voluntary, community and social enterprise sector. Our strategic priorities include supporting a diverse and resilient VCSE sector to build capacity and sustainability, stimulating and developing impactful community and voluntary action, creating and maintaining influential, equitable and beneficial relationships between the public, business and voluntary community sector and developing CAS as a sustainable and essential business in Suffolk, driven by continuous improvement and innovation.

Structure, governance and management

Constitution

Community Action Suffolk is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 3 December 2012. Community Action Suffolk was formed to be the vehicle into which the assets of ten merging infrastructure organisations transferred at the end of 31 March 2013.

The Charity's governing document is its Memorandum & Articles of Association. There are no specific investment powers included in the organisation's governing document.

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Appointment and election of Trustees

The "First Trustees" were appointed in accordance with the Articles of Associations and to meet the provisions for the 18 month transition period following the merger. These First Trustees were drawn from nine out of the ten merging organisations, with one trustee representing two organisations. There must be a minimum of three and no more than fifteen Trustees. The First Trustees stood down eighteen months post merger at the "First Retirement meeting" in September 2014. The Chair had an extension of a further twelve months as a First Trustee given by a special resolution passed on 2 June 2014 and was subsequently appointed as a Trustee in

COMMUNITY ACTION SUFFOLK TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

2015 following the expiry of that period to allow for continuity and a managed hand over to the new Board. One third of the Trustees retire at each retirement meeting and Trustees can stand for two consecutive terms of three years after which they must take a break, any Trustee who served as a "First Trustee" may serve two consecutive terms of three year in addition to the term as "First Trustee" before they must take a break.

During 2016-17 one Trustee resigned and two Trustees resigned and were reappointed. On 1st April 2016 two new Trustees were appointed and Alex Skailes handed over the Chair of Trustees role to Stephen Javes on this date. On 19 October 2016 a new Trustee, Lin Homer was appointed. The Board's recruitment process is through an open process with public advertising, where this fails to generate suitable candidates recommendations are taken from key stakeholders. The Board agrees a nominations committee to run the selection process and presented their recommendations for final approval by the whole Board. Members were selected based on the skills and expertise required by the organisation and to reflect the diversity of the Suffolk communities.

Trustee induction and training

New Trustees receive background material to familiarise themselves with the history and activities of the organisation as well as Charity Commission documentation to inform them of their responsibilities and obligations under charity law. In addition, they are briefed by the Chief Executive Officer on the key policies and operational issues. On appointment, Trustees are provided with a document which they are required to sign, giving guidance on their duties, responsibilities and code of conduct. Each year Trustees are required to renew their declarations regarding potential conflicts of interest. Induction also includes the opportunity of a half day update for new and existing Trustees with the Senior Leadership Team and key operational budget holders.

Trustee remuneration

Trustees are unremunerated. 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 Board of Trustees meets a minimum of four times a year. The Trustees are responsible for agreeing the overall strategy of CAS and the strategy is implemented by employed staff lead by the Chief Executive and the senior leadership team. There are three sub committees who meet regularly and submit reports and/or make recommendations to the subsequent meeting of the full Board that then make decisions as appropriate. The three sub committees are:

- Finance, Audit and Risk
- Programmes and Services
- Staff wellbeing

Management

Day to Day management is delegated to the Chief Executive and the senior leadership team. The Chief Executive is responsible for ensuring that there are year on year operational improvements within the organisation and that there is a developed business plan to underpin the strategy. Senior Management remuneration is set by the Board taking account of the organisation's need for the relevant skills, current market conditions for securing such skills and advice from external professional sources including benchmarking and recognised agencies.

COMMUNITY ACTION SUFFOLK TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

Related parties

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

Property Services at CAS Ltd is in the process of being dissolved.

All subsidiary companies have been audited in 2016-17.

Risk Management

A strategic and operational risk register is maintained and updated monthly with the top five risks highlighted overall for both sections. The matrix structure of the report reflects both the impact of any risk and likelihood of its occurrence. Actions are identified to mitigate the risks together with a person responsible for risk mitigation. The register is reviewed and updated monthly by the Senior Leadership team (SLT) and reviewed by the Finance and Audit Committee who highlight the top risks at each Board meeting. Continued significant external risks to funding have led to the inclusion of increased income diversification and generation monitoring for 2016-17. An annual health and safety review by an external professional was performed again during the year to ensure full compliance with best practice standards as review specific risks. Management strengthen processes and procedures required to limit the operational risks identified on an ongoing basis, presenting changes to the Board for approval where appropriate.

Risk reviews during 2016-17 confirmed four strategic risks faced by CAS, which are detailed below together with the main mitigation controls.

Risk	Mitigation
Funding risk:	Regular meetings with public sector partners. Regular reviews of funding opportunities from external sources and success of funding bids. Income diversification and generation monitoring. Development of a marketing plan.
Leadership and Direction risk:	New Board members and successful handover of Chair role for 2016-17. New permanent Chief Executive appointed in August 2016. Continued efforts to engage additional "new" Board members.
Compliance risk:	Line management and Senior Leadership Team routine monitoring and review, external professional advice secured in specialist areas.
Reputation and Relationships risk:	Regular monitoring meetings, committed to supporting not competing with the voluntary community sector.

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.

Reserves policy

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 an orderly wind-down of the Charity should this be required.

COMMUNITY ACTION SUFFOLK TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

A target free reserves level is set by the Trustees annually. 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 be maintained and rebuilt now following a period of utilisation to stabilise and invest in the strength of the charity. The unrestricted fund balance is £1,216k (2015-16, £1,274k) and free reserves are £331k against a long-term target of £632k to be achieved through steady sustainable increases in income generation recognising the need to prioritise stability of infrastructure support services to the sector in the short-term. A breakdown of reserves between fixed and net current assets can be seen in note 17 to the accounts.

Operating performance

The Statement of Financial Activities (SOFA) on page 14 shows an overall deficit for the year of £225k compared to the deficit of £240k in 2015-16. The current year deficit is mainly due to the utilisation of restricted funds brought forward. There is a net surplus before transfers of £52k on unrestricted funds. Significant work has continued during the year to maintain infrastructure services and develop a business plan which is sustainable and establishes a breakeven position on unrestricted funds for 2016-17 and 2017-18. Total income has decreased by £195k to £1,930k from £2,125k in 2015-16. These are challenging times for both recurring and non-recurring grant income in addition to competition in income generation and trading activities.

Resources expended were £2,154k (2015-16, £2,366k) which is a reduction of £212k. Staffing requirements were reviewed during the year and a restructure performed early in 2016-17 to underpin the stable future business plan. Restricted funded project balances held at the year end have reduced by £256k overall representing our commitment to spend them as soon as practicable.

Total Reserves at 31 March 2017 are £2,185k, of which £1,216k is unrestricted and £969k represents restricted funds.

Budgets for 2017-18 have been set to reflect the new sustainable business plan and at breakeven position.

**COMMUNITY ACTION SUFFOLK
TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2017**

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;
- 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 trustee' 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, and
- 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.

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

This report was approved by the Trustees on 14th September 2017 and signed on their behalf by:

Stephen Javes
Trustee

Graham Watson
Trustee

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF COMMUNITY ACTION SUFFOLK

We have audited the financial statements of Community Action Suffolk for the year ended 31 March 2017 which comprise the Consolidated Statement of Financial Activities, the Consolidated and the Parent Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's members 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 company and the charitable company's members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11 the trustees (who are also 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. 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 responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the APB's website at www.frc.org.uk/apn/scope/private.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2017, 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF COMMUNITY ACTION SUFFOLK

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the 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 where the Companies Act 2006 and Charities Act 2011 require us to report to you if, in our opinion:

- the parent charitable company has not kept adequate or sufficient accounting records; or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all of 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 exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Larking Gowen

Christopher Yeates ACA DChA, Senior Statutory Auditor

For and on behalf of

Larking Gowen
Chartered Accountants and Statutory Auditors
Ipswich

27 September 2017

COMMUNITY ACTION SUFFOLK
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Income					
Donations	5	2,905	4,341	7,246	17,685
Other trading activities	4	336,083	-	336,083	265,036
Investments		7,433	6	7,439	11,765
Charitable activities:					
Grants receivable	5	536,994	659,969	1,196,963	1,438,750
Community services trading income	5	334,740	33,739	368,479	363,418
Other Income	5	8,076	5,418	13,494	28,823
Total		1,226,231	703,473	1,929,704	2,125,477
Expenditure					
Raising funds:					
Fundraising and trading costs	6	320,340	-	320,340	249,192
Charitable activities:					
Community services	6	853,465	980,518	1,833,983	2,116,513
Total		1,173,805	980,518	2,154,323	2,365,705
Net income/(expenditure)		52,426	(277,045)	(224,619)	(240,228)
Transfers between funds	16	(110,623)	110,623	-	-
Net movement in funds		(58,197)	(166,422)	(224,619)	(240,228)
Reconciliation of funds					
Total funds brought forward as at 1 April 2016		1,273,909	1,135,339	2,409,248	2,649,476
Total funds carried forward as at 31 March 2017	16	1,215,712	968,917	2,184,629	2,409,248

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended 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 2017

	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	10		1,206,909		1,249,737
Current assets					
Debtors	12	118,546		172,534	
Cash at bank and in hand		<u>1,218,889</u>		<u>1,452,283</u>	
		1,337,435		1,624,817	
Liabilities					
Creditors: amounts due within one year	13	<u>(359,715)</u>		<u>(465,306)</u>	
Net current assets			977,720		1,159,511
Total net assets			<u>2,184,629</u>		<u>2,409,248</u>
Restricted funds	16		968,917		1,135,339
Unrestricted funds			1,215,712		1,273,909
Total funds			<u>2,184,629</u>		<u>2,409,248</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 14 to 36 were approved by the Board of Trustees on 14 September 2017 and signed on its behalf by:

Stephen Javes
Trustee

Graham Watson
Trustee

Company Number: 08316345

COMMUNITY ACTION SUFFOLK
UNCONSOLIDATED CHARITY BALANCE SHEET
AS AT 31 MARCH 2017

	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	10	1,206,909		1,249,737	
Investments	11	<u>18</u>		<u>18</u>	
Total fixed assets			1,206,927		1,249,755
Current assets					
Debtors	12	139,289		178,324	
Cash at bank and in hand		<u>990,134</u>		<u>1,212,163</u>	
		1,129,423		1,390,487	
Liabilities					
Creditors: amounts due within one year	13	<u>(156,721)</u>		<u>(235,994)</u>	
Net current assets			972,702		1,154,493
Total net assets			<u>2,179,629</u>		<u>2,404,248</u>
Restricted funds	16	968,917		1,135,339	
Unrestricted funds		1,210,712		1,268,909	
Total funds			<u>2,179,629</u>		<u>2,404,248</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 14 to 36 were approved by the Board of Trustees on 14 September 2017 and signed on its behalf by:-

Stephen Javes
Trustee

Graham Watson
Trustee

Company Number: 08316345

COMMUNITY ACTION SUFFOLK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2017

	2016/17 £	2015/16 £
Cash flows from operating activities		
Net cash provided by (used in) operating activities	(240,829)	(7,144)
Cash flows from investing activities		
Investment income	7,439	11,765
Proceeds from the sale of motor vehicle	2,750	-
Purchase of property, plant and equipment	(2,754)	(8,701)
Net cash provided by (used in) investing activities	7,435	3,064
Change in cash and cash equivalents in the reporting period	(233,394)	(4,080)
Cash and cash equivalents at the beginning of the period	1,452,283	1,456,363
Cash and cash equivalents at the end of the period	1,218,889	1,452,283
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net expenditure for the reporting period	(224,619)	(240,228)
Adjustments for:		
Depreciation charges	41,532	43,315
Loss on sale of motor vehicle	1,300	-
Investment income	(7,439)	(11,765)
Decrease in debtors	53,988	58,464
(Decrease)/increase in creditors	(105,591)	143,070
Net cash used in operating activities	(240,829)	(7,144)
Analysis of cash and cash equivalents		
Cash in hand	258,502	243,812
Notice deposits (less than 3 months)	960,387	1,208,471
	1,218,889	1,452,283

**COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

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 2017

(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
Motor vehicles	4

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

(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 at 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 contributes to the individual pension schemes of staff members and these amounts 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 2017

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 2017

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:

	2016/17 £	2015/16 £
Income		
Incoming resources from:		
Raising funds	123,190	180,962
Charitable Activities	1,565,442	1,802,156
Other	13,494	28,822
Total income	<u><u>1,702,126</u></u>	<u><u>2,011,940</u></u>
Expenditure		
Raising funds	19,033	92,404
Charitable Activities	1,907,712	2,159,764
Total expenditure	<u><u>1,926,745</u></u>	<u><u>2,252,168</u></u>
Net movement in funds	(224,619)	(240,228)
Total funds brought forward	2,404,248	2,644,476
	<u><u>2,179,629</u></u>	<u><u>2,404,248</u></u>
Represented by		
Restricted funds	968,917	1,135,339
unrestricted funds	1,210,712	1,268,909
	<u><u>2,179,629</u></u>	<u><u>2,404,248</u></u>

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

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

	2016/17	2015/16
	£	£
Turnover	154,276	120,598
Administrative expenses	(75,418)	(83,109)
Operating profit	78,858	37,489
Payments under gift aid to the parent company	(78,862)	(37,523)
Loss on ordinary activities before interest	(4)	(34)
Interest receivable and similar income	4	34
Retained profit for the financial year	-	-

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

	2016/17	2015/16
	£	£
Operating Profit	78,858	37,489

The aggregate of the assets, liabilities and funds was:

Assets	218,125	225,137
Liabilities	(213,123)	(220,135)
	5,002	5,002

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

4. Subsidiary Companies (continued)

IT Services at CAS Limited

	2016/17	2015/16
	£	£
Turnover	49,050	46,222
Cost of sales	<u>(32,674)</u>	<u>(30,892)</u>
Gross Profit	16,376	15,330
Administrative expenses	<u>(16,000)</u>	<u>(14,001)</u>
Operating profit	376	1,329
Payments under gift aid to the parent company	<u>(376)</u>	<u>(1,329)</u>
Retained profit for the financial year	<u><u>-</u></u>	<u><u>-</u></u>

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

	2016/17	2015/16
	£	£
Operating Profit	376	1,329

The aggregate of the assets, liabilities and funds was:

Assets	6,612	13,508
Liabilities	<u>(6,610)</u>	<u>(13,506)</u>
	<u><u>2</u></u>	<u><u>2</u></u>

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

4. Subsidiary Companies (continued)

Community Buying at CAS Limited

	2016/17	2015/16
	£	£
Turnover	25,189	19,474
Administrative expenses	<u>(19,252)</u>	<u>(15,362)</u>
Operating profit	5,937	4,112
Payments under gift aid to the parent company	<u>(5,937)</u>	<u>(4,112)</u>
Retained profit for the financial year	<u><u>-</u></u>	<u><u>-</u></u>

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

	2016/17	2015/16
	£	£
Operating Profit	5,937	4,112

The aggregate of the assets, liabilities and funds was:

Assets	4,550	4,210
Liabilities	<u>(4,548)</u>	<u>(4,208)</u>
	<u><u>2</u></u>	<u><u>2</u></u>

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

4. Subsidiary Companies (continued)

DBS at CAS Limited

	2016/17	2015/16
	£	£
Turnover	107,568	78,742
Cost of sales	(82,548)	(60,590)
Gross Profit	25,020	18,152
Administrative expenses	(20,719)	(17,571)
Operating profit	4,301	581
Payments under gift aid to the parent company	(4,301)	(581)
Retained profit for the financial year	-	-

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

	2016/17	2015/16
	£	£
Operating Profit	4,301	581

The aggregate of the assets, liabilities and funds was:

Assets	30,363	39,209
Liabilities	(30,361)	(39,207)
	<u>2</u>	<u>2</u>

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

4. Subsidiary Companies (continued)

Property Services at CAS Limited

	2016/17	2015/16
	£	£
Turnover	-	12
Administrative expenses	-	3,626
Operating profit	-	3,638
Payments under gift aid to the parent company	-	(3,638)
Retained profit for the financial year	-	-

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

	2016/17	2015/16
	£	£
Operating Profit	-	3,638

The aggregate of the assets, liabilities and funds was:

Assets	10	2,499
Liabilities	-	(2,489)
	<u>10</u>	<u>10</u>

For the year ended 31 March 2017 Property Services at CAS Limited is a dormant company.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

5. Total Group Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016/17 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2015/16 £
Donations	2,905	4,341	7,246	3,837	13,848	17,685
Grants Receivable	536,994	659,969	1,196,963	658,215	780,535	1,438,750
Community Services trading income	334,740	33,739	368,479	337,873	25,545	363,418
Other Income	8,076	5,418	13,494	18,814	10,009	28,823

Income from other trading activities was unrestricted in both periods. Investment income of £6 (2016: nil) was restricted and the remainder was unrestricted.

6. Total Group Expenditure

	Staff costs £	Other costs £	Depreciation £	Support costs £	Total 2016/17 £	Total 2015/16 £
Costs of raising funds:	93,126	134,451	-	92,763	320,340	249,192
Charitable activities:						
Community services	721,291	670,712	2,123	439,857	1,833,983	2,116,513
Total resources expended	<u>814,417</u>	<u>805,163</u>	<u>2,123</u>	<u>532,620</u>	<u>2,154,323</u>	<u>2,365,705</u>
Support costs	344,078	149,133	39,409	(532,620)	-	-
	<u>1,158,495</u>	<u>954,296</u>	<u>41,532</u>	<u>-</u>	<u>2,154,323</u>	<u>2,365,705</u>

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

In the current period £980,518 of charitable activities costs was restricted (2016: £862,959). 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 £	Total allocated £	Allocation basis
Staff costs	20,490	323,588	344,078	Staff time
Other costs	15,522	133,611	149,133	Direct use
Depreciation	-	39,409	39,409	Direct use
	<u>36,012</u>	<u>496,608</u>	<u>532,620</u>	

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

7. Staff Costs	2016/17	2015/16
The average monthly number of employees during the period was:		
Administration	7	10
Field Officers and Infrastructure Services	49	71
	<u>56</u>	<u>81</u>
	£	£
Wages and salaries	988,919	1,319,335
Social security costs	78,405	97,704
Pension	28,483	18,773
	<u>1,095,807</u>	<u>1,435,812</u>
Other staff related costs	62,688	76,259
	<u>1,158,495</u>	<u>1,512,071</u>

No employee earned more than £60,000 in the current or previous year.

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

During the year ended 31 March 2017, no out of pocket travel expenses were paid to any trustee (2016: 1 trustee - £151 in total).

The key management personnel in the year received a total remuneration of £203,925 (2016: £197,802).

This includes fees from agencies for interim executive staff of £45,900 (2016: £48,015).

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

8. Net Incoming Resources

Net incoming resources are stated after charging:	Total 2016/17 £	Total 2015/16 £
Depreciation of owned tangible fixed assets	41,532	43,315
Remuneration of the company's auditors (inclusive of irrecoverable VAT)		
- audit of charity	8,580	8,400
- audit of four subsidiaries (2016 only one subsidiary)	8,370	3,600
- non-audit services	2,219	4,194

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 & fittings £	Motor vehicles £	Freehold property £	Total £
Cost					
As at 1 April 2016	199,089	117,471	27,389	1,286,152	1,630,101
Additions	-	-	-	2,754	2,754
Disposals	-	-	(5,400)	-	(5,400)
As at 31 March 2017	199,089	117,471	21,989	1,288,906	1,627,455
Depreciation					
As at 1 April 2016	173,468	53,316	22,664	130,916	380,364
Charge for the year	17,275	7,831	675	15,751	41,532
On disposals	-	-	(1,350)	-	(1,350)
As at 31 March 2017	190,743	61,147	21,989	146,667	420,546
Net book value					
As at 31 March 2017	8,346	56,324	-	1,142,239	1,206,909
As at 31 March 2016	25,621	64,155	4,725	1,155,236	1,249,737

Included in freehold property is land of £500,000 (2016: £500,000) that is not depreciated.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

11. Investments in subsidiaries

	Total 2016/17 £	Total 2015/16 £
Cost		
At 31 March 2016 and 2017	<u>18</u>	<u>18</u>

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
Property Services at CAS Limited

Note 4 sets out details of the subsidiary companies.

12. Debtors

	Group		Charity	
	2016/17 £	2015/16 £	2016/17 £	2015/16 £
Amounts falling due within one year:				
Trade debtors	96,274	144,904	66,723	110,216
Prepayments and accrued income	22,272	27,630	20,928	17,875
Amounts owed by subsidiary undertakings	-	-	51,638	50,233
	<u>118,546</u>	<u>172,534</u>	<u>139,289</u>	<u>178,324</u>

13. Creditors

	Group		Charity	
	2016/17 £	2015/16 £	2016/17 £	2015/16 £
Amounts falling due within one year:				
Trade creditors	204,199	247,521	43,859	77,939
Other creditors	24,705	27,562	24,705	27,563
Accruals and deferred income	108,530	156,948	67,142	99,628
Taxation and social security payable	22,281	33,275	21,015	30,864
	<u>359,715</u>	<u>465,306</u>	<u>156,721</u>	<u>235,994</u>

Deferred income comprises

	Group £	Charity £
Deferred income at 1 April 2016	31,645	15,160
Amounts released to income earned from charitable activities	(31,645)	(15,160)
Amounts deferred in the year	<u>49,295</u>	<u>29,781</u>
Deferred income at 31 March 2017	<u>49,295</u>	<u>29,781</u>

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

14. Commitments under operating leases

At 31 March 2017 the group had future minimum lease payments under non-cancellable operating leases as follows:

	2016/17 £	2015/16 £
Property leases		
Not later than one year	<u>3,500</u>	<u>5,683</u>
Equipment leases		
Not later than one year	5,824	12,984
Later than one year and not later than five years	<u>13,104</u>	<u>20,121</u>
Total Equipment leases	<u><u>18,928</u></u>	<u><u>33,105</u></u>

15. Pension arrangements

Contributions to individual personal pension schemes 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 £28,483 (2016: £18,773)

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

16. Restricted Funds - 16/17

Revenue	1 April 2016	Income	Expenditure	Transfers	31 March 2017
	£	£	£	£	£
Framlingham Community Car	2,313	848	3,161	-	-
Kirkley Community Kitchen	-	6,926	6,926	-	-
One Suffolk	-	41,450	25,189	-	16,261
Volunteer Suffolk	-	17,020	13,038	-	3,982
Youth Offer Quality Assurance	12,647	-	12,647	-	-
Sports and Events Volunteering	33,495	16,766	37,030	-	13,231
Framlingham Furniture Project	11,222	12,130	23,352	-	-
Community Asset Research	34,070	-	34,070	-	-
Funding Portal	3,500	6,783	3,468	-	6,815
Talent Match	25,616	204,918	221,026	-	9,508
Building Better Opportunities development grant	-	50,006	49,062	-	944
Big Local Trust Grants	11,020	-	11,020	-	-
Big Lottery Fund and ESF Building Better Opportunities Grant	-	123,492	110,460	-	13,032
Smart Energy GB	-	4,200	4,200	-	-
Wheels to Work	59,627	11,694	44,709	-	26,612
Big Local Trust North Ipswich	54,091	43,909	66,305	-	31,695
New People's Health Trust	166,463	92,772	158,241	-	100,994
Dial A Ride	-	8,742	8,742	-	-
ESYPAG	456	-	456	-	-
VCS Grants	31,500	220	31,720	-	-
Transition Chantry	12	-	12	-	-
Transition Triangle	5,100	-	3,206	-	1,894
Rural Support	51,274	-	2,965	-	48,309
Children & Family Forum	8,405	-	8,405	-	-
Training Funds	9,628	54,997	17,944	-	46,681
Awards Funds	1,647	300	587	-	1,360
CYP Small Grants	96,203	-	58,365	-	37,838
Youth Engagement	-	4,500	-	-	4,500
Ashlea Fund	40,345	-	-	-	40,345
Play Development	23,149	-	-	-	23,149
Education and Employment	2,553	-	2,553	-	-
Our Place	5,168	-	1,000	-	4,168
Suffolk Information Partnership	-	1,800	45	-	1,755
Revenue	689,504	703,473	959,904	-	433,073
Brightspace	359,194	-	15,130	110,623	454,687
Kirkley Centre	81,916	-	759	-	81,157
Framlingham Furniture Project	4,725	-	4,725	-	-
Capital	445,835	-	20,614	110,623	535,844
Total	1,135,339	703,473	980,518	110,623	968,917

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

A detailed review of historic capital funding was undertaken in the period and as a result a transfer of £110,623 has been made between unrestricted funds and restricted capital funds for property assets on which a restriction continues to apply.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

16. Restricted Funds (continued) - 15/16

Revenue	1 April 2015	Income	Expenditure	Transfers	31 March 2016
	£	£	£	£	£
Framlingham Community Car	5,695	11,608	14,990	-	2,313
Youth Offer Quality Assurance	33,235	-	20,588	-	12,647
Sports and Events Volunteering	27,124	43,000	36,629	-	33,495
Framlingham Furniture Project	18,134	22,596	24,783	(4,725)	11,222
Community Asset Research	-	40,000	5,930	-	34,070
Funding Portal	-	14,480	10,980	-	3,500
Talent Match	58,988	202,907	236,279	-	25,616
Building Better Opportunities	12,530	-	12,530	-	-
Big Local Trust Grants	-	13,662	2,642	-	11,020
Community Planning	10,449	20,109	30,558	-	-
Wheels to Work	81,894	30,222	52,489	-	59,627
Big Local Trust North Ipswich	53,108	97,000	96,017	-	54,091
New People's Health Trust	16,617	183,479	33,633	-	166,463
Dial A Ride	-	32,169	32,169	-	-
ESYPAG	-	1,000	544	-	456
VCS Grants	-	31,500	-	-	31,500
Transition Chantry	2,304	-	2,292	-	12
Transition Triangle	8,150	-	3,050	-	5,100
Rural Support	51,524	250	500	-	51,274
Children & Family Forum	12,669	-	4,264	-	8,405
Training Funds	18,741	11,500	20,613	-	9,628
Awards Funds	2,159	-	512	-	1,647
CYP Small Grants	123,203	-	27,000	-	96,203
Youth Engagement	90,788	19,054	109,842	-	-
Ashlea Fund	40,345	-	-	-	40,345
Play Development	23,149	-	-	-	23,149
Education and Employment	22,553	-	20,000	-	2,553
Our Place	6,168	-	1,000	-	5,168
Infrastructure Support Grants	-	6,600	6,600	-	-
HealthEast	-	48,801	48,801	-	-
Revenue	719,527	829,937	855,235	(4,725)	689,504
Brightspace	366,107	-	6,913	-	359,194
Kirkley Centre	82,727	-	811	-	81,916
Framlingham Furniture Project	-	-	-	4,725	4,725
Capital	448,834	-	7,724	4,725	445,835
Total	1,168,361	829,937	862,959	-	1,135,339

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

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: Supporting Organisations, Volunteering and Voice. Further details of these activities are included in the Trustees' report.

17. Analysis of net assets between funds

	2016/17	2016/17	2016/17
	Unrestricted	Restricted	Total
	£	£	£
Group			
Tangible fixed assets	671,065	535,844	1,206,909
Net current assets	544,647	433,073	977,720
Total	1,215,712	968,917	2,184,629
Charity			
Tangible fixed assets	671,065	535,844	1,206,909
Net current assets	539,647	433,073	972,720
Total	1,210,712	968,917	2,179,629
	2015/16	2015/16	2015/16
	Unrestricted	Restricted	Total
	£	£	£
Group			
Tangible fixed assets	803,902	445,835	1,249,737
Net current assets	470,007	689,504	1,159,511
Total	1,273,909	1,135,339	2,409,248
Charity			
Tangible fixed assets	803,902	445,835	1,249,737
Net current assets	465,007	689,504	1,154,511
Total	1,268,909	1,135,339	2,404,248

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

18. Financial assets and liabilities

	Group		Charity	
	2016/17	2015/16	2016/17	2015/16
	£	£	£	£
Financial assets that are debt instruments measured at amortised cost	<u>105,922</u>	<u>158,833</u>	<u>128,009</u>	<u>164,623</u>
Financial liabilities measured at amortised cost	<u>(310,420)</u>	<u>(433,661)</u>	<u>(126,940)</u>	<u>(220,834)</u>

19. Related party transactions

In 2016/17 the following transactions took place between the charity and its wholly owned subsidiary companies:

	2016/17	2015/16
	£	£
Donations to Charity	89,476	47,183
Cost recharges & fees from the charity to subsidiary companies	15,181	100,509
Software fees	3,852	3,852

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

	2016/17	2015/16
	£	£
Business Services @ CAS Limited	40,100	3,625
IT Services at CAS Limited	840	8,984
Community Buying at CAS Limited	2,754	2,489
DBS at CAS Limited	7,954	31,239
Property Services at CAS Limited	(10)	3,896
	<u>51,638</u>	<u>50,233</u>

20. Government grants

Income from government grants comprises

	2016/17	2015/16
Grants supporting general charitable activities	477,578	445,628
Grants supporting specific activities	124,658	329,117