

Annual Report and Financial Statements

for the year ended 31st March 2020



It's been a year of innovation and inspiration at Community Action Suffolk. This included the introduction of our 'Family of Avatars', reflecting our county's core service users.

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for the year ended 31 March 2020

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Reference and Administrative Details of the Charity, its Trustees and Advisers for the year ended 31 March 2020

Charity Registration No. 1150501
Company Registration No. 08316345

Registered Office

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

Patron

Clare, Countess of Euston – Lord Lieutenant of Suffolk

Company Secretary

Kerry Evans

TRUSTEES

Mr Kevin Ward

- Chair of Trustees
(appointed as Trustee 22/11/2019 and
appointed as Chair 03/03/2020)

Mr Stephen Javes

- Chair of Trustees
(resigned 04/12/2019)

Mr John Shaw

- Vice-Chair of Trustees
- (Interim Chair 04/12/19 to 03/03/2020)
- Director of CAS subsidiaries
- Chair of Staff Wellbeing Committee

Mr Graham Watson

- Chair of Finance and Audit Committee

Baroness Ros Scott

- Chair of Programme and Services
Committee

Dame Lin Homer

- Member of Finance and Audit Committee
- Member of Staff Wellbeing Committee

Ms Helen Greengrass

- Member of Programme and Services
Committee

Mrs Julie Crudgington

- Member of Programme and Services
Committee

Mr Brian Parrott

- Member of Staff Wellbeing Committee

TRUSTEES (continued)

Mr Chris Betson

- Director of CAS subsidiaries
- Member of Finance and Audit Committee

Mr Ben Matthews

- Director of CAS subsidiary

EXECUTIVE TEAM

Christine Abraham

- Chief Executive

Kerry Evans

- Director of Finance

Hannah Reid

- Director of Innovation and Business Development

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, Providence House, 141 Princes Street,
Ipswich, Suffolk, IP1 1QJ

Website	www.communityactionsuffolk.org.uk
Twitter	@CASuffolk
Facebook	Community Action Suffolk
Email	info@communityactionsuffolk.org.uk



CHAIR'S FOREWORD

Kevin Ward

"I am delighted to be taking up my first Trustee Chair role with Community Action Suffolk"

The trustees are pleased to present this annual report in what has been another successful year for Community Action Suffolk.

I would like to start by thanking Stephen Javes the previous chair of 4 years and John Shaw vice chair who covered a four-month period until my appointment in March.

I have known of CAS through my membership of the Pro Help Network, but as I have found out and understood through my induction period, the breadth and quality of the work, as well as the dedication and commitment of the staff is amazing and has truly impressed me. It is particularly evident as we end the year in the midst of a global pandemic and crisis that the need for an organisation like CAS has never been more important in supporting the Voluntary, Community and Social Enterprise (VCSE) sector in Suffolk. The whole team has performed fantastically through the crisis, but I would like to make special mention of the great work our Chief Executive, Christine Abraham has been undertaking, helping to lead the response to Covid in Suffolk with various partners and to Hannah and Kerry from our executive team, who have stepped up to give the charity additional leadership support to allow Chris the time to focus on the Covid response.

Life before Covid may seem fairly ancient history, but during the year we had much to celebrate and this report will bring just a few of those highlights to you.

We were especially delighted to welcome Lord Gardiner and Baroness Barran to Suffolk on separate occasions during the year to showcase some of the fine examples of voluntary and community work here in Suffolk.

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

I would like to thank the trustees of Community Action Suffolk for their ongoing commitment to provide the effective governance for the charity.

Finally, thanks also to the Executive Team and all the CAS staff for their dedication and professionalism in helping to keep the VCSE resilient and strong.

Kevin Ward

Chair of Trustees



INTRODUCTION FROM CHIEF EXECUTIVE

Christine Abraham

“It is a privilege to see day on day, evidence of the incredible ways in which people help and support each other in this sector.”



This past year has seen a significant and successful transition in the restructuring of our senior management team around our strategic priorities.

During the year CAS undertook a survey with staff and received an excellent 76% response rate, with 94% of staff saying they would recommend CAS as a good place to work and with 97% agreeing that CAS staff are friendly and willing to help out. We will now repeat this survey annually to improve on all areas to make CAS an even greater place to work.

This year we were delighted to join with Suffolk Association of Local Councils and Most Active County (SCC) for the Suffolk Community Awards. A successful and humbling awards ceremony was enjoyed by many to celebrate some of our unsung local heroes, recognise their contribution and the difference they make to our communities.

Suffolk Action Week was the highlight in our campaigns this year. Working with partners from across the sector we held over 20 public events, 9 volunteer fairs, engaging with hundreds of people

interested in finding out more about volunteering. Our thanks go to Suffolk Community Foundation who made 5 short film clips to support the campaign.

As we ended the year in the midst of the Coronavirus crisis, CAS staff took this opportunity to really demonstrate the importance of VCSE Infrastructure making an incredible contribution to the work of the Local Resilience Forum through the Collaborative Communities Board by supporting and enabling the community and volunteering response. CAS was also pleased to back NAVCA's national campaign for the VCSE sector #Never More Needed and throughout the crisis we have continued to offer advice and support for the financial and governance resilience of Suffolk's VCSE sector organisations.

I would like to end by thanking all our staff for all their hard work and commitment to help CAS achieve and exceed.

Christine Abraham

Chief Executive

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 2020. 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 49 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, New Anglia 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 Commission's 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.

Priority 1

Build capacity and sustainability in the VCSE Sector

CAS has continued to provide VCSE organisations with support and development, and also co-ordination and promotion, to enable them to build resilience and meet future challenges. This has been delivered through business support, funding and sustainability support, training, conferences, networking, face to face and online guidance.



This year CAS hosted a unique party with The National Lottery Community Fund, to celebrate their 25th Anniversary. The event was attended by dozens of lottery award-winning organisations who shared their stories and successes of lottery funding.

Funding and sustainability advice, this year, has focused on encouraging organisations to think beyond having sufficient funds to meet all its obligations and to have fundraising plans and strategies. CAS continued to administer the Funding 4 Suffolk website supported by County and District Councils as the go to place to search for funding. After much planning we sadly had to postpone the first Fundraising Conference in Suffolk in March due to Coronavirus. There was to be nationally recognised experts set to inspire and offer practical solutions to challenges, and we now hope to offer this later in 2020.

Suffolk ProHelp has produced excellent results providing nearly £80,000 worth of support during the year. The Suffolk ProHelp businesses provide professional and strategic support free of charge to voluntary and community groups. This shared time, passion and commitment helps create thriving, resilient and sustainable communities and businesses.

CAS celebrated 'Village Halls Week', a week-long campaign and national celebration of our fabulous network of these valuable community assets, in January 2020. CAS's Village Hall Advisor was invited to the House of Commons to celebrate the beginning of Village Halls week 2020. Suffolk celebrations included Lord Gardiner's visit to Westleton Village Hall which had received a £75,000 Village Hall Improvement Grant to transform a much loved but well-worn village hall into a warm and inviting community centre.

CAS offered a wide range of training courses, workshops, bespoke/ organisation specific training, accredited training, and events. New courses this year have included Crowdfunding, and (in partnership with Rural Community Council Essex) 'Finance Essentials for Treasurers and Trustees'. We provided over 600 individuals with safeguarding training and introduced 1 to 1 safeguarding support sessions which proved to be a real success,

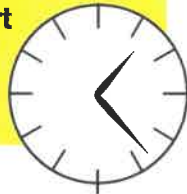
"Thanks again for a very thorough, informative and valuable session. Your considerable expertise and experience contributed to bespoke and detailed advice that will benefit not only our Safeguarding team, but our organisation as a whole."

VCSE Organisation Support

39 ProHelp network
professional members

37 ORGANISATIONS

matched with support
worth c.£80,000 and
approx. 630 hours



223 Village halls and community
buildings directly supported



5 VILLAGE HALLS
successfully supported
in securing funding from the
Village Hall Improvement Grant

COMMUNITY
BUILDINGS
NETWORK
570
MEMBERS

**OVER
3,000**

individuals attended
CAS Training

(of which 630 Safeguarding trained)

95%

rate CAS Training
as 'excellent' or
'very good'

100%

state course
enhanced role
performance

3

Social Impact
Measurement courses
delivered with increasing
attendance over the year

£

126 ORGANISATIONS
SUPPORTED

721 FUNDING SEARCHES
completed on Funding 4 Suffolk portal

7

organisations
supported
to write a
business plan

897 Village Halls

98.8%
Retention Rate

400 Parish Councils

99.8%
Retention Rate

6 NEW
WEBSITES
CREATED

391 One Suffolk
Sites

18 IT SUPPORT CLIENTS

2,309
Employees
and

1,974
Volunteers
DBS checked



What we did

The George Community Pub Wickham Market

The George Community Pub, Wickham Market, a Community Benefit Society, is a member of Community Action Suffolk. We as a community group have been working hard for over three years now to restore the fire-damaged, historic George pub, which was the last in Wickham, to preserve its heritage and provide an inviting, inclusive community amenity in the heart of the village. The pub was previously under threat of demolition, but was purchased through the support of Wickham, regional and, indeed, worldwide subscribers. We are pleased and excited to announce that our first round grant application to The National Lottery Heritage Fund, under their Heritage Enterprise Scheme, has been successful; potentially, ultimately, resulting in the large majority (over £1m) of the funds required to achieve our aims.



Robin Nielsen said "This was made possible by support from CAS, including attendance by members at grant and monitoring workshops, the preparation of a Social Impact Assessment by CAS, access to Funding 4 Suffolk and personal advice and encouragement from the wider CAS team. This has undoubtedly helped us to achieve the success".

Coddenham Community Centre



CAS supported the Coddenham Community Centre who had established and successfully registered the charity and secured the agreement of Coddenham Parish Council, to receive freehold, the substantial Sports & Community Centre including surrounding playing field, tennis courts and bowling green.

The facility will be renamed "The Coddenham Centre" and has established a dedicated charitable body to manage the facility, to ensure its future viability and growth, in the interests of the health and wellbeing of the immediate and wider community.

Suffolk ProHelp provided initial accountancy advice on the establishment of optimal accounts

for the organisation through the pro bono services of MHA Larking Gowen. Suffolk ProHelp provided architect Paul Weston to give an initial architectural examination and guidance on what might be possible to optimise this wonderful community asset in terms of design and opportunities.

"Community Action Suffolk have been invaluable in providing guidance and support. Their Suffolk ProHelp Scheme has been timely in supplying accountancy help from MHA Larking Gowen, who also provided access to an afternoon of informative seminars with their partners. Equally, the services of architect Paul Weston with his huge experience in the design of sports facilities has provided expert guidance in how we might optimise our facilities for a sustainable future. We are looking forward to further Pro Help from Quantity Surveyors Castons, in supporting our plans. In these early stages of establishing our Charity, this combination of help has made a major contribution."

Priority 2

Community and Voluntary Action

The volunteering team have looked at new ways to increase their reach across the county, reviewing the volunteering management offer and improving how we measure the impact and ultimately re-modelling the volunteering management guidance around the Volunteer Journey – Plan, Recruit, Support and Impact.

Volunteer Suffolk continues to be a successful resource for recruiting volunteers with well over 1000 volunteers registering onto the site and 89 new organisations placing roles. We plan to work on improvements for an enhanced experience by volunteer managers and users in 2020-2021.

The training provided by our Training Officer has increased by 60% due partly to the development of the East Suffolk Volunteer Passport. The Volunteer Passport funded by the East Suffolk Partnership is an accredited Level 1 course to encourage new people into volunteering. Training for volunteer managers and co-ordinators continues to be positively received. ***“Totally new to this sector and had no knowledge at all. Can now go away with the knowledge and be confident managing volunteers.”***

The Good Neighbour Schemes and This Community Can projects continue to flourish across the county, with our dedicated officers supporting the growing networks. This year we supported 3 Good Neighbour Schemes to start up and 12 new Game Changers in post. Both projects have an objective to reduce the loneliness and isolation experienced in communities, particularly our rural villages.

The Local Conversation in Haverhill South has focussed on addressing the community priorities and during the course of the year providing a wide range of activities developed and run by local people including holiday craft activities, Let's Do Lunch, Man with a Pan cooking sessions and DIY takeaway cooking sessions. With the recently developed pump track, BMX coaching sessions were offered to young people to develop and enhance their riding skills, and to gain knowledge of basic first aid and bike maintenance.

The Local Conversation in Kirkley has continued to build momentum in

enabling residents to have a strong voice on things that matter to them. Residents have been able to meet the new owner of the Royal Court Hotel to hear first-hand the plans for development and have their say. The project has also acquired free access to an indoor community space in the Kirkley Centre for all residents and local community groups to use, including a weekly drop in to all residents and key partners to discuss and find out what is happening in the area.

The Lowestoft Enabler team continue to build strong relationships with local organisations to promote volunteering. As part of this they have held fortnightly sessions with Lowestoft Job Centre, attended Open Days at the Lowestoft Campus at East Coast College as well as visits to Lowestoft 6th Form College. The Enabler for Harbour Ward conducts 'information chats/interviews' for opportunities such as projects including Harbour Radio, a community station based in Great Yarmouth and the 'Life of Lowestoft' Project, a community documentary led and directed by 17-year-old Joshua Freemantle. In June of 2019, Lowestoft put itself on the map of history by hosting the very first 24-hour multi-arts festival. Running from midday Saturday 22nd June to midday Sunday 23rd, this inaugural event saw more than 30,000 visitors attend and enjoy the multitude of music, art, and a plethora of activities. The Enablers were involved and supported over 100 volunteers over the weekend.

Our Rural Housing Officer continues to support residents, Parish Councils, landowners, housing associations and local councils to support and facilitate the development of new homes across Suffolk. We have seen an increase in parishes undertaking housing surveys to identify the needs (including hidden) of communities across all housing tenure types to help enable residents to remain or to return to their parishes.



Community and Voluntary Action

PEOPLES HEALTH TRUST



RURAL HOUSING



LOWESTOFT COMMUNITY ENABLERS



VOLUNTEERING



What we did

Suffolk Action Week

This new campaign by Community Action Suffolk to encourage volunteering was led by a collective of Suffolk's charities and voluntary organisations. The first Suffolk Action Week took place between Monday 30th September and Sunday 6th October, with events and fairs being held throughout the county. Over 50 organisations from the voluntary sector were involved, attending fairs or hosting events during the week. Over 20 events took place from Volunteer Fairs, stands at East of England COOPs, taster events, coffee mornings to Employer Supported Volunteering.

A campaign created in true partnership with our members in response to their need for volunteer recruitment opportunities. Over 50 organisations engaged with the campaign, and more than 250 people. It is estimated that 80% of the visitors to fairs came along for the event, to specifically look at volunteering options.

We plan to lead on a second year of Suffolk Action Week as 90% groups responded saying they would like us to lead on the campaign in 2020.

**SUFFOLK
Action Week**



Mon 30th
September

Sun 6th
October 2019

Get Inspired. Get Involved. Get Volunteering.

Find an event near you at volunteersuffolk.org.uk



This Community Can



This Community Can has a range of activities across the county that are making a difference to people's lives in rural isolated areas of Suffolk. In Kessingland, in the North of Suffolk, two young mums have overcome their own mental health challenges to start a daily fitness group for young families with different activities every day. From family football to walking groups and craft sessions, they fundraise to ensure that they can offer a range of free opportunities that everyone can access and aim to bring families together to get active and have fun together in an area that has been identified as 'at risk of deprivation and isolation among young families'. Open to any training and ideas, the Game Changers Lisa and Jade have been really proactive and it has been a real joy to watch them and their group flourish.

In contrast, the Sutton Hoo Strollers is a walking group for people who have been bereaved, to have a walk and time to chat in the beautiful surroundings of Sutton Hoo. Game Changers Steve and Jayne have built a friendly and supportive group of older people who have struggled with isolation following bereavement and really enjoy the chance to spend time together in this group. Carole lost her husband in Summer 2019 and at first was barely functioning and had lost all confidence for going outside. She saw a flyer about the Strollers at a bereavement support group and got in touch. Since then, she has become a pivotal member of the group; helps new members and has even signed up to volunteer at Sutton Hoo because she enjoyed herself there so much and felt confident enough to do so.

Priority 3

Strategic Relationships and Partnerships

The year has been busy and varied. One of the first activities was the establishment of the Suffolk VCSE Leaders Network and it has grown quickly to a group in excess of 50 Chief Executives. Over the year the Chief Executives have been able to engage with key decision makers and have been consulted on influencing strategies including State of the VCSE Sector, NALEP Economic Strategy and Local Industrial Strategy. A "Linked In" group has also been established to foster good communication and sharing of information relevant to the Leaders who attend the group.

ProHelp Learning Lunches remain a valuable opportunity to informally network with colleagues across the voluntary sector and to hear from guest speakers who are experts in their field. Leases are one of the most frequent requests we get regarding legal support. Birketts generously hosted and delivered a session on Managing Charity Assets with 13 delegates attending the session.

Our research work has focused on key pieces of work such as the State of the Sector Report. It paints a picture of a broad and complex sector, wrestling with its relationship with government, funding challenges, technological change and its own diversity and representativeness. Other work has included the Macmillan Cancer Research into the experience of older people living in rural Suffolk with cancer.



It's been a busy year for CAS Marketing and Communications. Having produced a new strategy early in the year with the aim of increasing the CAS profile and reaching new/wider audiences, this largely centred on the website re-development as a focus for activity. The site has been redesigned to increase accessibility, ease navigation, and update the available information. As a result of Covid 19, the planned launch of the new site was not able to take place, but having been asked by county partners to provide a platform for sharing C19 information with the VCSE sector, we developed additional pages on the site to provide this important function and have seen huge traffic increases as a combined result of this and an easier to navigate site.

In addition, during this year, we developed a new CAS wide marketing campaign and tools, themed as our 'Avatar Community' designed to showcase individuals in our sector that may require our support. While this launch was again affected by the pandemic, we are now using the Avatars across our communications channels (as you can see in this review). Do look out for more of them in 2020/21! Finally, we have increased the use of social networks throughout the year, culminating in use of online groups, forums, and LIVE sessions to share key information alongside our usual Twitter and Facebook channels. As a result, our reach and network sign ups continue to increase with posts regularly reaching thousands of individuals.

Annual Awards – The CAS annual awards in 2019 became Suffolk Community Awards as we linked with SALC and SCC Most Active County to have one joint awards ceremony. The event at Museum of East Anglian Life was hosted by Mark Murphy of Radio Suffolk and the invited guests heard some incredible stories about the award recipients and their impact on local people and their communities.



Partnerships and External Relationships



76 Newsletters
sent to our different networks

95,380
"delivered"
CAS newsletters
to recipients

152,169
PAGE VIEWS
on CAS website

34,484 UNIQUE OPENS OF
CAS NEWSLETTERS

2 research
projects
completed 



3,345
Followers

859
Retweets

1,062
'Likes'

329,000
(Reach) impressions



1,733
Followers

1,310
'Likes'



36 Surveys distributed
to the sector

37 

Networking
events held

3 x VCSE
Leaders meetings



4
Learning lunches

6 x VCSE
Health & Wellbeing
Network Meetings

'Minding the Gap' supported **210** young people

43 into education
or training

45 into
employment

20

now actively
seeking
employment, who
were previously
economically inactive

What we did

Minding the Gap

Jordan started on Minding the Gap in January 2020, having been unemployed for a year. He scored himself high in terms of motivation and, hopes and dreams, but was struggling with low self-esteem and insecurity in himself and his abilities. He knew that he ideally wanted to work with young people with additional needs but did not know what to do to achieve this.

He and his Employment Mentor, Lisa, identified key opportunities through Minding the Gap groupwork, to help build his confidence and self-esteem:

- **Gaining further experience working in teams**
- **Socialising with others of a similar age and situation**
- **Trying voluntary work experience**
- **and 1:1 work to improve his literacy**

Jordan attended workshops on Interview techniques and writing a CV and participated in physical group activities such as decorating and outdoor landscaping work.



In early March, when services were starting to reduce due to Coronavirus, Lisa sent information via email to keep-in touch with Jordan, such as helpful techniques to manage anxiety.

Even in this short time, Jordan thrived through the activities on Minding the Gap. He left the project mid-March, having successfully started a Level 2 course with the local FE College on, 'Supporting individuals with Learning Disabilities'. As a result of his involvement with Minding The Gap, Jordan now stands a far better chance of gaining paid employment in his chosen career.

Procurement opportunity for West Suffolk and Ipswich and East Suffolk Alliances

In July, a procurement opportunity for West Suffolk and Ipswich & East Suffolk Alliances presented, with a need to demonstrate engagement and partnership with the Voluntary Sector. CAS coordinated 2 workshops with 19 VCSE organisations attending and contributing to the application.

Comments from delegates who attended the workshop included:

"It was really encouraging to be involved in early discussions and to be able to share some of our experiences so that the team can learn from our sector and vice versa. It felt very much like it was a real partnership workshop which was refreshing."

"A truly involving session and felt views and opinions of family carers taken on board from early planning to employment support."

"I thought it was a really good session and I welcomed the opportunity to be able to add into the discussion at this very early stage."



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 2019-20 Stephen Javes resigned as Chair of the Trustee Board and Kevin Ward was appointed.

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.

Related parties

CAS currently has three 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 and IT Services at CAS Ltd. CAS also owns a dormant company, Community Buying at CAS Limited. During the year the process to dissolve Community Buying at CAS Limited was started.

Business Services at CAS Ltd has been audited in 2019-20. 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 were:

Risk at 31st March 2020	Actions to address
Financial sustainability (lack of long-term funding)	<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
Lack of awareness and understanding of the services and activities that CAS provides leading to a lack of recognition of the contribution that CAS makes	<ul style="list-style-type: none"> • Consultant engaged • Increased media and press coverage • Recruitment for Comms Officer in 20/21 • New Website to be launched and promoted • Improved impact reporting and story telling • Review of newsletters and communications • Increased social media presence

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 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) - £537k**
- **Amounts to cover future building maintenance - £35k**
- **Amounts to cover sustainable income growth - £182k**
- **Amounts to cover increased uncertainty around Covid-19 - £100k**
- **Amounts to cover an orderly wind-down of the Charity should this be required - £226k**

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 £1,252k (2018-19, £1,247k) and free reserves are £172k (after designating funds to cover the amounts listed above) against a target of £177k 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 19 to the accounts.

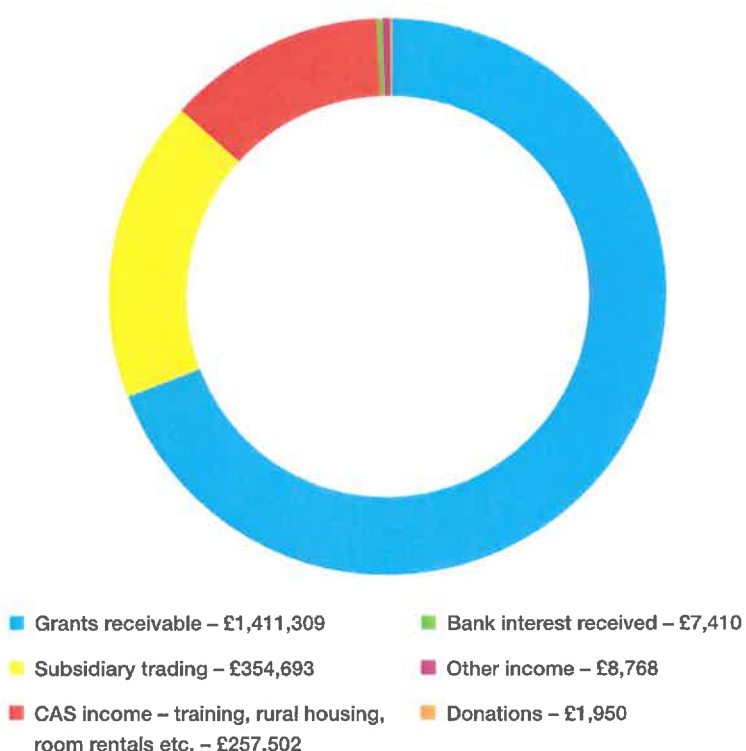


Financial review

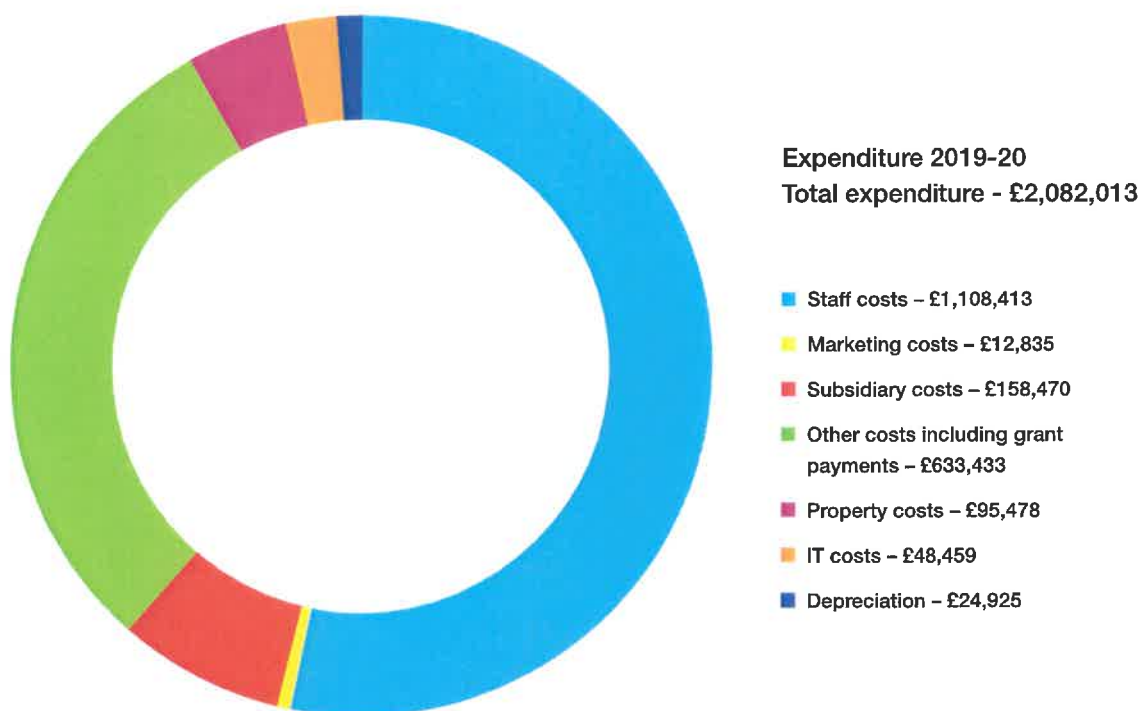
As for many charities ongoing financial sustainability is a challenge. Regular monitoring, effective financial management and staff cost savings during the year meant that we performed better than budget and finished the year with a small unrestricted surplus.

Income 2019-20

Total income - £2,041,632



The Statement of Financial Activities (SOFA) on page 26 shows an overall deficit for the year of £40k compared to the surplus of £27k in 2018-19. The current year deficit is mainly due to the utilisation of restricted funds during the year resulting in a restricted funds reduction of £45k. This represents our commitment to spend these funds as soon as practicable and in line with funder requirements. There is a net surplus of £5k 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 decreased by £470k to £2,042k from £2,512k in 2018-19. Resources expended were £2,082k (2018-19, £2,484k) which is a decrease of £402k.



Total Reserves at 31 March 2020 are £2,039k, of which £1,252k is unrestricted and £787k represents restricted funds.

CAS has set a 3 year budget for 2019-22 along with a refreshed sustainable business plan for the same period. The organisation has budgeted for a £4k unrestricted surplus in 2020-21 and is aiming to try and maintain a breakeven position over the 3 year period.

The organisation's cash balances at 31 March 2020 stood at £1,080k 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 assisting in the transformation of public services and working with partners, to ensure services are delivered effectively and efficiently.

CAS leads 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. CAS will be exploring new and existing projects to compliment our work as well as help secure our long-term financial viability.

As the financial year ended in March 2020, Covid 19 was just taking a grip. Many of CAS services were quickly adapted and staff redeployed with support of funders and commissioners to respond to the crisis. Despite the pandemic, CAS staff have worked tirelessly and mainly from home, they have embraced digital technology transformation, and have clearly demonstrated and earned recognition for the value of local infrastructure in supporting community action, volunteering and the VCSE sector's resilience. As we prepare for the recovery period and /or a second wave this work will continue long into the new financial year.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020



Thank you to our funders

Project	Funder	
Core Grant Young Leadership Level 3 Youth Work	Suffolk County Council	
Core Grant	Babergh and Mid Suffolk District Councils	
Core Grant	Ipswich Borough Council	
Felixstowe Timebank	East Suffolk Council	
Volunteer Passport & Specialist Business Support	East Suffolk Partnership	
Good Neighbour Schemes Lowestoft Community Capacity & Pro Help	The National Lottery Community Fund	
Rural projects and services	Department for Environment Food and Rural Affairs Action with Communities in Rural England	
Local Conversations Kirkley, Gainsborough, South Haverhill and Active Communities	Peoples Health Trust	funded through  
This Community Can	Sport England	
Social Investment	Barrow Cadbury – Connect Fund	
Minding the Gap	Lottery Community Fund and European Social Fund	 

TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2020

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 companies exemptions in Companies Act 2006 s415a.

This report was approved by the Trustees on 3 September 2020 and signed on their behalf by

Kevin Ward
Chair of Trustee



Graham Watson
Board Trustee



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 2020 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 2020, 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.

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 based on 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.

Giles Kerkham FCA DChA (Senior Statutory Auditor)

For and on behalf of

Larking Gowen LLP

Chartered Accountants

Statutory Auditors

Ipswich

Date: 21 January 2021

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

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING AN INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)	Total Funds 2019 (£) As restated
Income					
Donations	5	1,300	650	1,950	1,455
Other trading activities	4	354,693	-	354,693	332,547
Investments		7,410	-	7,410	5,516
Charitable activities:					
Grants receivable	5	431,349	979,960	1,411,309	1,808,874
Community services trading income	5	257,502	-	257,502	269,392
Other income	5	4,888	3,880	8,768	94,218
Total		1,057,142	984,490	2,041,632	2,512,002
Expenditure					
Raising Funds					
Fundraising and trading costs	6	352,115	-	352,115	322,498
Charitable activities					
Community services	6	707,716	1,022,182	1,729,898	2,162,024
Total		1,059,831	1,022,182	2,082,013	2,484,522
Net (expenditure)/income		(2,689)	(37,692)	(40,381)	27,480
Transfers	18	7,250	(7,250)	-	-
Total movement in funds		4,561	(44,942)	(40,381)	27,480
Reconciliation of funds					
Total funds brought forward as at 1 April 2019		1,247,437	831,694	2,079,131	2,051,651
Total funds carried forward as at 31 March 2020	18	1,251,998	786,752	2,038,750	2,079,131

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

The net income and expenditure of the parent charity is disclosed in Note 3.

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2020

	Note	2020 (£)	2020 (£)	2019 (£)	2019 (£)
Fixed assets					
Tangible assets	10		1,021,079		1,038,454
Intangible assets	11		3,600		-
Investments	13		3,000		-
Total fixed assets			1,027,679		1,038,454
Current assets					
Debtors	14	177,788		159,121	
Cash at bank and in hand		1,079,926		1,145,443	
		1,257,714		1,304,564	
Liabilities					
Creditors: amounts due within one year	15	(246,643)		(263,887)	
Net current assets			1,011,071		1,040,677
Total net assets			2,038,750		2,079,131
Restricted funds	18		786,752		831,694
Unrestricted funds			1,251,998		1,247,437
Total funds			2,038,750		2,079,131

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 47 were approved by the Board of Trustees on 3 September 2020 and signed on its behalf by:-



Kevin Ward
Chair of Trustee Board



Graham Watson
Trustee

Company Number: 08316345

UNCONSOLIDATED CHARITY BALANCE SHEET

AS AT 31 MARCH 2020

	Note	2020 (£)	2020 (£)	2019 (£)	2019 (£)
Fixed assets					
Tangible assets	10	1,021,079		1,038,454	
Investments	12/13	3,006		8	
Total fixed assets			1,024,085		1,038,462
Current assets					
Debtors	14	164,150		177,410	
Cash at bank and in hand		920,714		942,655	
		1,084,864		1,120,065	
Liabilities					
Creditors: amounts due within one year	15	(108,022)		(111,670)	
Net current assets			976,842		1,008,395
Total net assets			2,000,927		2,046,857
Restricted funds	18		786,752		831,694
Unrestricted funds			1,214,175		1,215,163
Total funds			2,000,927		2,046,857

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 47 were approved by the Board of Trustees on 3 September 2020 and signed on its behalf by:-



Kevin Ward
Chair of Trustee Board

Company Number: 08316345



Graham Watson
Trustee

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2020

	2019/20 (£)	2018/19 (£)
Cash flows from operating activities		
Net cash provided by / (used in) operating activities	(58,777)	(69,308)
Cash flows from investing activities		
Investment income	7,410	5,516
Proceeds from the sale of freehold property	-	203,022
Purchase of property, plant and equipment	(5,750)	-
Purchase of Software Application	(5,400)	-
Investment in Cirican LLP	(3,000)	-
Net cash provided by investing activities	(6,740)	208,538
Change in cash and cash equivalents in the reporting period	(65,517)	139,230
Cash and cash equivalents at the beginning of the period	1,145,443	1,006,213
Cash and cash equivalents at the end of the period	1,079,926	1,145,443
Reconciliation of net income / (expenditure) to net cash flow from operating activities		
Net income / (expenditure) for the reporting period	(40,381)	27,480
Adjustments for:		
Depreciation charges	24,925	24,753
(Profit) on sale of freehold property	-	(88,503)
Investment income	(7,410)	(5,516)
(Increase)/Decrease in debtors	(18,667)	(82,895)
Increase/ (Decrease) in creditors	(17,244)	55,373
Net cash used in operating activities	(58,777)	(69,308)
Analysis of cash and cash equivalents		
Cash in hand	277,044	231,802
Notice deposits (less than 3 months)	802,882	913,641
	1,079,926	1,145,443

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

Community Action Suffolk is a private company limited by guarantee incorporated in England and Wales, registration number 08316345. The registered office is Brightspace, 160 Hadleigh Road, Ipswich, Suffolk, IP2 0HH.

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 trustees have considered the company's position at the time of signing the financial statements, and in particular the additional operational and financial challenges caused by Covid-19 and lockdown, through which the company has continued to operate and to deliver its services. In the current circumstances, it is difficult to produce precise forecasts for the remainder of the financial year and the medium term. Nevertheless, the trustees have considered the company's financial strength, the contracts and funding agreements in place, its portfolio of activities, the potential impact of the disease on operations and finances and the measures potentially available to mitigate ongoing costs.

Based on this, the trustees have concluded that they have a reasonable expectation that the company will have adequate resources to continue in operational existence for the foreseeable future, being at least twelve months from the date of signing these financial statements. They continue to adopt the going concern basis of accounting in preparing these financial statements.

(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.

(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:

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

Freehold Land is not depreciated.

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

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

Software Application	3 Years
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(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 of a holding in Cirican LLP and 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 100 days 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.

(p) Taxation

No charge to taxation arises in the accounts of the commercial trading subsidiaries, reflecting the expectation that the taxable profits of the companies will be paid by gift aid to the charity within 9 months of the year end, thus fully relieving the companies Corporation Tax.

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.

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:

	2019/20 (£)	2018/19 (£) As restated
Income		
Incoming resources from:		
Raising funds	86,663	78,551
Charitable Activities	1,668,811	2,078,267
Other	8,768	94,218
Total income	1,764,242	2,251,036
Expenditure		
Raising funds	15,074	13,905
Charitable Activities	1,795,098	2,214,273
Total expenditure	1,810,172	2,228,178
Net movement in funds	(45,930)	22,858
Total funds		
At the beginning of the year	2,046,857	2,023,999
Movement in funds for the year	(45,930)	22,858
Total Funds at the end of the year	2,000,927	2,046,857
Represented by		
Restricted funds	786,752	831,694
Unrestricted funds	1,214,175	1,215,163
	2,000,927	2,046,857

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 03332778	IT Services at CAS Limited 04281770	DBS at CAS Limited 02919237
Company registration number			
2019/20	£	£	£
Turnover	161,604	55,831	137,258
Cost of sales	-	(25,494)	(106,538)
Gross Profit	161,604	30,337	30,720
Administrative expenses	(102,664)	(27,454)	(24,761)
Operating Profit	58,940	2,883	5,959
Interest receivable and similar income	45	-	-
Profit after tax	58,985	2,883	5,959
Retained Earnings			
At the beginning of the year	25,474	1,674	5,126
Profit for the year	58,985	2,883	5,959
Distribution - donation to parent company	(55,474)	(1,674)	(5,126)
Retained earnings at the end of the year	28,985	2,883	5,959

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

2019/20	£	£	£
Operating profit	58,940	2,883	5,959
The aggregate of the assets, liabilities and funds was:			
Assets	165,054	9,387	22,018
Liabilities	(136,067)	(6,502)	(16,057)
	28,987	2,885	5,961

During the year Community Buying at CAS Limited (company registration number 04794467) was dormant and in the process of being dissolved.

4. Subsidiary Companies (continued)

	Business Services at CAS Limited 03332778	IT Services at CAS Limited 04281770	DBS at CAS Limited 02919237	Community Buying at CAS Limited 04794467
Company registration number				
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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020



5. Group Income

	Unrestricted Funds	Restricted Funds	Total Funds 2019/20	Unrestricted Funds	Restricted Funds	Total Funds 2018/19 as restated
	£	£	£	£	£	£
Donations	1,300	650	1,950	1,105	350	1,455
Grants Receivable	431,349	979,960	1,411,309	436,826	1,372,048	1,808,874
Community Services trading income	257,502	-	257,502	252,724	16,668	269,392
Other Income	4,888	3,880	8,768	92,230	1,988	94,218

Income from other trading activities and investments was unrestricted in both periods.
Included in Other Income is profit on disposal of freehold property of £nil (2019: £88,503).

6. Total Group Expenditure

2019/2020	Staff Costs	Other Costs	Depreciation	Support Costs	Total 2019/20
	£	£	£	£	£
Costs of raising funds:	113,416	156,623	1,800	80,276	352,115
Charitable activities:					
Community services	663,168	684,937	-	381,793	1,729,898
Total resources expended	776,584	841,560	1,800	462,069	2,082,013
Support costs	331,829	107,115	23,125	(462,069)	-
	1,108,413	948,675	24,925	-	2,082,013

In the current and previous period all costs of raising funds was unrestricted. In the current period £1,022,182 of charitable activities costs was restricted (2019: £1,419,897). 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
	£	Costs £	£	basis
Staff costs	18,889	312,940	331,829	Staff time
Other costs	9,650	97,465	107,115	Direct use
Depreciation	-	23,125	23,125	Direct use
	28,539	433,530	462,069	

6. Total Group Expenditure (continued)

2018/2019	Staff Costs £	Other Costs £	Depreciation £	Support Costs £	Total 2018/19 £ as restated
Costs of raising funds:	104,315	152,033	-	66,150	322,498
Charitable activities:					
Community services	754,508	950,613	699	456,204	2,162,024
Total resources expended	858,823	1,102,646	699	522,354	2,484,522
Support costs	356,445	141,855	24,054	(522,354)	-
	1,215,268	1,244,501	24,753	-	2,484,522

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below. 2018/19 Income and Expenditure have been restated to exclude the grossing up of restricted fund recoveries.

	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	

7. Staff Costs

	2019/20	2018/19
	No.	No.
The average monthly number of employees during the period was:		
Administration	7	6
Field Officers and Infrastructure Services	45	49
	<u>52</u>	<u>55</u>
	£	£
Wages and salaries	994,514	1,054,759
Social security costs	75,124	80,128
Pension costs	34,971	34,417
	<u>1,104,609</u>	<u>1,169,304</u>
Agency staff costs	-	8,676
Other staff related costs	3,804	37,288
	<u>1,108,413</u>	<u>1,215,268</u>

Other Staff related costs include redundancy payments of £3,804 (2019:£7,288) and a non-contractual severance payment of £nil (2019:£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.

	2019/20	2018/19
	No.	No.
£60,001 – £70,000	1	-
£90,001 – £100,000	<u>-</u>	<u>1</u>

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

During the year ended 31 March 2020, no out of pocket travel expenses were paid to any trustee (2019: nil).

The key management personnel in the year received a total remuneration of £165,151 (2019: £239,535).

8. Net Incoming Resources

Net incoming resources are stated after charging:	Total 2019/20 £	Total 2018/19 £
Depreciation of owned tangible fixed assets	23,125	24,753
Amortisation on owned intangible fixed assets	1,800	-
Profit on disposal of fixed assets	-	88,503
Remuneration of the company's auditors (inclusive of irrecoverable VAT)		
- audit of charity	9,300	9,120
- audit of one subsidiary	4,920	4,800
- non-audit services	4,130	1,494

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.

10. Tangible fixed assets for the group and charity

	Office Equipment £	Fixtures & Fittings £	Freehold Property £	Total £
Cost				
As at 1 April 2019	167,889	117,471	1,165,980	1,451,340
Additions	-	-	5,750	5,750
Disposals	(12,900)	-	-	(12,900)
As at 31 March 2020	154,989	117,471	1,171,730	1,444,190
Depreciation				
As at 1 April 2019	167,889	76,809	168,188	412,886
Charge for the year	-	7,831	15,294	23,125
On disposals	(12,900)	-	-	(12,900)
As at 31 March 2020	154,989	84,640	183,482	423,111
Net book value				
As at 31 March 2020	-	32,831	988,248	1,021,079
As at 31 March 2019	-	40,662	997,792	1,038,454

Included in freehold property is land of £450,000 (2019: £450,000) that is not depreciated.

During the year the charity disposed of computer equipment for nil proceeds.

11. Intangible fixed assets for the group

	Software Application	Total
Cost	£	£
As at 1 April 2019	-	-
Additions	5,400	5,400
Disposals	-	-
As at 31 March 2020	5,400	5,400
Depreciation		
As at 1 April 2019	-	-
Charge for the year	1,800	1,800
On disposals	-	-
As at 31 March 2020	1,800	1,800
Net book value		
As at 31 March 2020	3,600	3,600
As at 31 March 2019	-	-

12. Investments in subsidiaries

	Total 2019/20	Total 2018/19
Cost	£	£
As at 1 April 2019	8	8
Disposal	(2)	-
As at 31 March 2020	6	8

The charitable company holds 100% of the share capital of: Business Services at CAS Limited, IT Services at CAS Limited and DBS at CAS Limited. During the year the process to dissolve Community Buying at CAS Limited was started. Note 4 sets out details of the subsidiary companies.

13. Other Investments

	Total 2019/20	Total 2018/19
Cost	£	£
As at 1 April 2019	-	-
Addition	3000	-
As at 31 March 2020	3000	-

During the year the charity invested in Cirican LLP.

14. Debtors

	Group		Charity	
	2019/20	2018/19	2019/20	2018/19
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	155,295	126,131	131,556	88,772
Prepayments and accrued income	22,493	32,990	20,123	24,536
Amounts owed by subsidiary undertakings	-	-	12,471	64,102
	177,788	159,121	164,150	177,410

15. Creditors

	Group		Charity	
	2019/20	2018/19	2019/20	2018/19
	£	£	£	£
Amounts falling due within one year:				
Trade creditors	26,151	27,474	17,302	17,889
Other creditors	125,398	126,739	11,594	12,329
Accruals and deferred income	70,132	86,367	46,629	58,143
Taxation and social security payable	24,962	23,307	24,962	23,307
Amounts owed to subsidiary undertakings	-	-	7,535	2
	246,643	263,887	108,022	111,670

Deferred income comprises

	Group	Charity
	£	£
Deferred income at 1 April 2019	39,507	21,079
Amounts released to income earned from charitable activities	(39,507)	(21,079)
Amounts deferred in the year	44,701	26,538
Deferred income at 31 March 2020	44,701	26,538

16. Financial Commitments

Commitments under operating leases

At 31 March 2020 the group had future minimum lease payments under non-cancellable operating leases as follows:

	2019/20	2018/19
	£	£
Property leases		
Not later than one year	-	250
Equipment leases		
Not later than one year	3,236	7,604
Later than one year and not later than five years	1,336	4,572
Total Equipment leases	4,572	12,176

Capital Commitments

At 31 March 2020 the group had capital commitments of £14,820 (2019: £19,950) in respect of a software application and licence contracted but not completed.

17. 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 £34,971 (2019: £34,417). Contributions amounting to £5,719 (2019: £5,053) were payable to the scheme at 31 March 2020 and are included within creditors.

18. Restricted Funds - 19/20

Revenue	1 April 2019 £	Income £	Expendi- ture £	Transfers £	31 March 2020 £
One Suffolk	7,250	-	-	(7,250)	-
This Community Can	30,883	44,011	(39,884)		35,010
Felixstowe Timebank	3,863	8,572	(9,705)		2,730
East Suffolk Volunteer Passport Scheme	15,944	-	(7,827)		8,117
Ropes Trust - Suffolk Action Week	-	2,000	(2,000)		-
East Suffolk Council - CALM Cuppa	-	5,004	(391)		4,613
Funding Portal	-	8,580	(8,580)		-
Prohelp	10,531	7,000	(11,661)		5,870
Big Lottery Fund - Prohelp	-	9,815	(7,383)		2,432
Big Lottery Fund - Suffolk Good Neighbours Scheme	30,020	48,485	(49,236)		29,269
Big Lottery Fund and ESF Building Better Opportunities Grant	23,646	460,413	(479,205)		4,854
Big Lottery Fund - Lowestoft Community Capacity Project	32,651	127,542	(99,733)		60,460
Barrow Cadbury Trust	4,956	30,000	(26,028)		8,928
Social Investment	1,735	4,500	(4,643)		1,592
P2C Community Business	-	7,668	(7,634)		34
Suffolk Community Foundation - Dementia Friendly Communities Fund	2,167	-	(2,167)		-
Suffolk Community Foundation - #iwill Fund	1,496	-	(1,496)		-
Suffolk Community Foundation - Cultural Education Partnership	-	15,000	(15,000)		-
Big Local Trust North Ipswich	11,295	25,366	(36,661)		-
New People's Health Trust	85,574	120,451	(160,782)		45,243
Macmillan Cancer Support - Research Project	-	5,000	(5,000)		-
Ipswich and East Suffolk CCG - VCSE Leadership	-	40,000	-		40,000
Transition Triangle	274	-	(274)		-
Youth Work Training Funds	34,933	14,173	(14,661)		34,445
Awards Funds	704	650	(674)		680
Young Leadership	25,354	-	(14,437)		10,917
Our Place	1,168	-	(1,168)		-
Suffolk Information Partnership	3,184	260	(36)		3,408
Revenue	327,628	984,490	(1,006,266)	(7,250)	298,602
Brightspace	424,427	-	(15,130)	-	409,297
Kirkley Centre	79,639	-	(786)	-	78,853
Capital	504,066	-	(15,916)	-	488,150
Total	831,694	984,490	(1,022,182)	(7,250)	786,752

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

A transfer of £7,250 was made from restricted funds to unrestricted funds in relation to the One Suffolk Project which no longer has restricted funding.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020



18. 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.

The restricted funds as detailed 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.

19. Analysis of net assets between funds

	2019/20 Unrestricted £	2019/20 Restricted £	2019/20 Total £
Group			
Tangible fixed assets	532,929	488,150	1,021,079
Intangible fixed assets	3,600	-	3,600
Investments	3,000	-	3,000
Net current assets	712,469	298,602	1,011,071
Total	1,251,998	786,752	2,038,750
Charity			
Tangible fixed assets	532,929	488,150	1,021,079
Investments	3,006	-	3,006
Net current assets	678,240	298,602	976,842
Total	1,214,175	786,752	2,000,927

	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

20. Related party transactions

In 2019/20 the following transactions took place between the charity and its wholly owned subsidiary companies:

	2019/20	2018/19
	£	£
Donations to Charity	62,274	57,784
Cost recharges & fees from the charity to subsidiary companies	15,074	13,905

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

	2019/20	2018/19
	£	£
Business Services @ CAS Limited	(7,535)	40,291
IT Services at CAS Limited	2,742	1,106
Community Buying at CAS Limited	-	(2)
DBS at CAS Limited	9,729	22,705

21. Government grants

Income from government grants comprises:

	2019/20	2018/19
	£	£
Grants supporting general charitable activities	429,986	431,951
Grants supporting specific activities	40,556	56,250

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

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