



# Annual Report & Financial Statements

For the year ended 31st March 2023





## Contents

<b>Page 3-4</b>	<b>Reference and administrative details of the charity, its trustees and advisers</b>
<b>Page 5</b>	<b>Introduction from the Chair of trustees</b>
<b>Page 6</b>	<b>Message from the Chief Executive</b>
<b>Page 7</b>	<b>Trustees' report including Strategic Report</b>
<b>Page 21</b>	<b>Trustees' responsibilities statement</b>
<b>Page 23</b>	<b>Independent Auditors' report</b>
<b>Page 28</b>	<b>Consolidated Statement of Financial Activities</b>
<b>Page 29</b>	<b>Consolidated Balance Sheet</b>
<b>Page 30</b>	<b>Charity Balance Sheet</b>
<b>Page 31</b>	<b>Statement of Cash Flows</b>
<b>Page 32</b>	<b>Notes to the Financial Statements</b>



**Reference and Administrative Details of the Charity,  
its Trustees and Advisers  
For the Year Ended 31 March 2023**



**Patron**

Clare, Countess of Euston – Lord Lieutenant of Suffolk

**Company Secretary**

Kelly Jarrett

**TRUSTEES**

Chair

Mr Kevin Ward

Vice Chair

Baroness Ros Scott

**Trustees**

Mrs Mary Atkins

resigned 15/01/2023

Mr Mehmet Dugzun

appointed 03/03/2023

Mr Iain Dunnett

appointed 17/11/2022

Dame Lin Homer

resigned 01/02/2023

Mr Mike Locke

Mr Ben Matthews

Mr Brian Parrott

Mr John Shaw

resigned 02/09/2022

Mr Ashley Smith

Mrs Julie Crudgington

resigned 02/09/2022

Mr Andrew Wright

appointed 03/03/2023

**Director and Chair of CAS subsidiaries**

Mr John Shaw



Reference and Administrative Details of the Charity,  
its Trustees and Advisers  
For the Year Ended 31 March 2023



EXECUTIVE TEAM

Chief Executive	Christine Abraham
Deputy Chief Executive	Hannah Reid
Auditors	Ensors Accountants LLP appointed January 2023 Larking Gowen LLP, terminated January 2023
Principal Bankers	Barclays Bank PLC, 1 Princes Street, Ipswich, Suffolk. IP1 1PB



Website	<a href="http://www.communityactionsuffolk.org.uk">www.communityactionsuffolk.org.uk</a>
Twitter	@CASuffolk
Facebook	Community Action Suffolk
Instagram	@CommActionSuffolk
Email	<a href="mailto:info@communityactionsuffolk.org.uk">info@communityactionsuffolk.org.uk</a>





# From the Chair

## Kevin Ward

“Here's looking forward to another exciting, if hopefully less challenging year ahead”



Time flies and we're through another year already, again with huge amounts of change that inevitably brings forth challenges for us all.

The cost-of-living crisis continues and we have seen this affecting a large number of the populace, businesses and the VCFSE sector. It's been crucial to understand the true impact and I'm proud of how CAS has taken the lead with surveys and liaison with many other organisations to help ensure organisations are able to focus their work where it's most needed.

I would like to extend my gratitude to all the team at CAS and its subsidiary trading companies for their work and outstanding attitude to supporting their colleagues, clients and stakeholders. The amazing levels of commitment we see in the organisation are truly appreciated and I know I speak for all of the trustees with those thanks.

Special recognition to Christine Abraham who will be stepping down as our Chief Executive in September, after an amazing 4 years at the helm and working with the organisation for many years before that. Chris has been an outstanding Chief Executive and I feel very proud to have worked with her whilst Chair and to see first hand how good she is at her job and how well respected she is by everyone she has worked with in Suffolk.

At the same time, it would be remiss of me not to mention our incoming Chief Executive, Hannah Reid. I'm looking forward to working with Hannah and seeing the evolution of CAS as she looks to build on the fantastic organisation Chris has built. Here's looking forward to another exciting, if hopefully less challenging, year ahead.

Kevin Ward

Chair of Trustees



## From the Chief Executive Christine Abraham



“

**CAS's vision is  
that "Suffolk is a  
county where  
every community  
aspires, thrives  
and grows"**

”

After an amazing 23 years of working in VCFSE infrastructure and the last 4.5yrs as Chief Executive this will be my last intro to a CAS annual report, following my announcement to the trustees my intention to step down at the end of September.

There have been many challenges and opportunities for CAS in this post pandemic period and current cost of living crisis. Additional funding has been made available but much of it has been quite short term often around 12 months, at a time when recruitment of staff and volunteers is a challenge already.

It is a pleasure to present in this annual report, the amazing activity across the CAS teams over the past year, demonstrating clearly the essential role that CAS has and the positive impact we have on other organisations.

CAS's vision is that "Suffolk is a county where every community aspires, thrives and grows" and this report demonstrates the progress we are making towards this. There is lots more to do though!

I would like to thank CAS staff for their commitment to the cause, their passion and drive is an inspiration for all to see and I have been honoured to have held the role as Chief Executive. My thanks also to Kevin and all the trustees for the support they have given me and the whole CAS team.

**Chief Executive**



# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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 2023. 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 2019.



## Who we are and what we do

Community Action Suffolk (CAS) is an infrastructure organisation that supports the Voluntary Community, Faith and Social Enterprise (VCFSE) sector in Suffolk. CAS provides services, activities, and projects across the whole of Suffolk and employs 54 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, 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, without limitation promoting the voluntary sector in Suffolk.





# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

## Our strategic Priorities

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

1

To support a diverse and resilient VCFSE sector to build capacity and sustainability.

To stimulate and develop impactful community and voluntary action.

2

3

To create and maintain influential, equitable and beneficial relationships between the public, business and voluntary community and social enterprise sector.

To develop CAS as a sustainable and essential business in Suffolk, driven by continuous improvement and innovation.

4

## 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.





# 1

To support a diverse and resilient VCFSE sector to build capacity and sustainability.

## NETWORKS & CONFERENCES



**47**

networks hosted

**325**

people attended conferences

**511**

people attended network events

presented at conferences

**8**



## TRAINING & EVENTS

**1,540**

People attended Training & Events



**178**

Training courses & events delivered

## TRAINING

**930**

Learners supported

**123**

Training courses delivered

**46**

Closed courses for VCFSE organisations delivered

## FINANCIAL SUSTAINABILITY

**388**

new users registered on Funding 4 Suffolk

**21,896**

Visits to Funding 4 Suffolk

**1631**

Funding searches performed on Funding 4 Suffolk



## SAFEGUARDING

**54**

organisations received bespoke safeguarding support

**670**

people attended safeguarding courses

**56**

safeguarding courses were delivered

**119**

Organisations attended safeguarding courses

## COMMUNITY BUILDINGS

**228**

Users registered on YourHall

**152**

Village halls received bespoke support & guidance

**12,532**

Unique hits to the YourHall site



## PRO HELP

**615**

Total Billable hours

Applications from VCFSE orgs

**57**

**£76,540**

Billable Equivalent



# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

To stimulate and develop impactful community and voluntary action.

2

## VOLUNTEERING

342

Organisations supported to develop their volunteering policies and practice.

395

New volunteer opportunities registered on

*#VolunteerSuffolk*  
IT'S AMAZING AT A VOLUNTEER.

120

Organisations registered on Volunteer Suffolk.

23,694

Unique hits of Volunteer Suffolk

444

volunteers registering an interest in volunteering

## PHT LOCAL CONVERSATIONS

20

Young people participating in Kirkley Youth Voice

500

Young People in Haverhill engaged with to hear their voice about what matters to them

Engagement with residents through pump track activities

224

6

Mini plots on the community allotment have been developed in Haverhill



## RURAL HOUSING

3

Housing Needs Surveys completed

Affordable new homes built for local people

14

3

New housing on Rural Exception Sites.

## FOOD PROJECTS

141,686

food items purchased for Suffolk's food projects to support their local communities



## YOUTH FOCUS

640

People connected to the youth focus network

People attended the Youth Work Conversations Events

120

## MEN'S SHEDS

18

Men's sheds operating across Suffolk



48

Good Neighbour Schemes active and operating in Suffolk.





## 3

To create and maintain influential, equitable and beneficial relationships between the public, business and voluntary community and social enterprise sector.

### CAS COMMUNICATIONS



**158,038**

Page views on CAS website

**1,273**



Page views on the Covid 19 pages

**1,378**

Page views on the cost of living crisis



**1,008**

Instagram followers



**4053**

Twitter followers

**SOCIAL MEDIA**

**973**

LinkedIn followers



**3000**

Facebook followers



### IT

**239**

Customers

**425**

Websites Hosted

**12**

Website Training Sessions provided

### CAS NETWORK

**3199**

Individual CAS Network Members



Up by

**658**

**96**

### MINDING THE GAP

Young people Supported



# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

To develop CAS as a sustainable and essential business in Suffolk, driven by continuous improvement and innovation.

4

11

VCFSE Leaders meetings attended



Climate Change Barriers Survey carried out on barriers to action on climate change

## CLIMATE CHANGE

25

VCFSE organisations referred into the Groundwork free energy assessment scheme.



Climate Change ideas workshop for VCFSE Leaders



East Coast Community Health workshop on simple steps to address climate change

## DIGITAL

ONE

Digital Inclusion workshop delivered in partnership with Suffolk County Council



40 + Attendees





## 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 currently consists of 9 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.

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 can 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 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 senior managers, who remain responsible to the Trustee Board for all aspects of performance.

Executive staff pay is set by the trustees using sector guidelines and market indicators. All staff received a 5% pay increase in April 2022 and a further enhancement of £1,937.50 (FTE) from January 2023



# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

## 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.

Business Services at CAS Ltd has been audited in 2022-23. 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. At March 2023, the top risk was:



Risk as at 31st March 2023	Actions to address
Inability to recruit and retain good quality staff due to fixed term contracts/short term funding and the climate pressures on the external labour market	<div>Conduct regular staff surveys</div> <div>Engage staff to contribute to positive working environment</div> <div>Training and development plan for all staff</div> <div>Salary benchmarking process</div> <div>Further embed the blended working policy</div> <div>Annual cost of living pay review and increase</div> <div>Exit interviews for all staff moving on</div> <div>New recruitment pack created for all new appointments</div> <div>Review and improve recruitment routes to advertise all roles</div>








# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

## 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) - £523k
-  Amounts to cover future building maintenance and to cover leases - £104k
-  Amounts committed to invest in developing alternative sustainable income streams - £180k
-  Amounts to cover increased costs as a result of the cost-of-living crisis and organisational development - £150k
-  Amounts to cover an orderly wind-down of the Charity should this be required - £281k

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 £1,414k (2021/22, £1,439k) and free reserves are £176k (after designating funds to cover the amounts listed above) against a target of £176k 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 20 to the accounts.





## Financial review

As for many charities ongoing financial sustainability is a challenge. Regular monitoring and effective financial management during the year meant that we performed as planned with a small unrestricted deficit.

The Statement of Financial Activities (SOFA) on page 28 shows an overall surplus for the year of £35k compared to the surplus of £156k in 2021/22.



There is a net deficit as planned of £25k on unrestricted funds. Total income has decreased by £147k to £2,555k from £2,702k in 2021/22. Resources expended were £2,520k from £2,546k which is a decrease of £26k.

Total Reserves at 31 March 2023 are £2,487k, of which £1,414k is unrestricted and £1,073k represents restricted funds. CAS has a 3-year budget for 2022 - 2025 along with a sustainable business plan for the same period. The organisation's cash balances at 31 March 2023 stood at £1,582k 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.



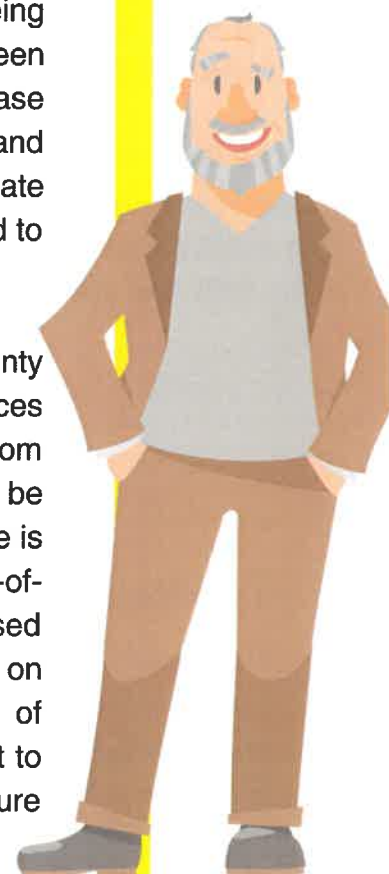


### Looking forward 2023 -2024

CAS is a year into its three-year strategy, and the team will continue to explore new services and funding that complements the 4 strategic priorities along with the two additional development areas, these being addressing inequalities and tackling climate change. Funding has been secured to provide a proactive and coordinated support offer to increase awareness of cancer support services, directly addressing health and access inequalities, and match funding has been secured for a Climate Change officer to support the VCFSE. Funding has also been secured to develop Social Enterprise Support in Mid Suffolk and Babergh.

CAS secured a 3-year partnership agreement with Suffolk County Council for 2022-2025 and income generation through its charity services has recovered well post Covid, particularly office lets, and meeting room hire utilising hybrid meeting technology. CAS training continues to be delivered mostly online which enables it to be more accessible. There is a continuing pressure on the VCFSE sector mostly as a result of cost-of-living impacts with organisations experiencing significantly increased running costs, reduced funding opportunities, increasing demands on their services, as well as difficulty with recruitment of and retention of both staff and volunteers. CAS will provide ongoing and new support to the sector around these challenges through its core infrastructure services.

As we move into a new financial year CAS will work with Suffolk's communities particularly focussing on food banks and networks, youthwork, early years, social enterprise support, where funding has already been secured. Other potential projects are already in the pipeline.



# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

## THANK YOU TO OUR FUNDERS



**Suffolk County Council**



Core Grant  
Suffolk Youth Focus,  
Foodbank support,  
Early years development,  
Men's Shed,  
Ukraine Community Support,  
ABCD Network & Development



**Babergh & Mid Suffolk District Councils**



Core Grant



**Ipswich Borough Council**



Core Grant



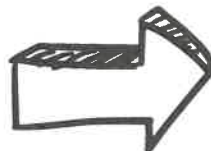
**East Suffolk Partnership**



Rural Proofing,  
Community Partnerships  
Development,  
Youth Development,  
Volunteer Pathways,  
Parent Child Group,  
Holiday Activity Fund,  
Warm Rooms



**The National Lottery Community Fund**



Suffolk Good Neighbour Network  
Suffolk Pro Help



**Action with Communities in Rural England**



**Department for Environment Food and Rural Affairs**



Rural projects and services

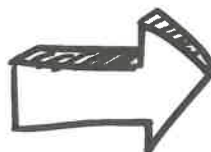


# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

## THANK YOU TO OUR FUNDERS CONTINUED



**The National Lottery  
Community  
Fund & European  
Social Fund**



Minding the Gap



**MHCLG  
Via NAVCA**



**VCSE  
Emergencies  
Partnership**



**West Suffolk  
Alliance**



VCFSE Engagement Lead



**West Suffolk  
Council**



UKSPF



**NAVCA**



Refugee Volunteering





# TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

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 (FRS 102).



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.



# TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

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 8 September 2023 and signed on their behalf by

A stylized black ink signature of Kevin Ward.

**Kevin Ward**

**Chair of Trustee**

A stylized black ink signature of Ben Matthews.

**Ben Matthews**

**Board Trustee**



# Community Action Suffolk

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

### Opinion

We have audited the financial statements of Community Action Suffolk (the “parent charitable company”) and its subsidiaries (the “group”) for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the parent charitable company balance sheet, the consolidated statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2023 and of the group's incoming resources and application of resources, 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.

### Basis for opinion

We conducted our audit in accordance with the 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 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

## **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.
- the Trustees' 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 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 require us to report to you if, in our opinion:

- adequate 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; or
- certain disclosures of trustees' 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 Trustees' Report and from the requirements to prepare a Strategic Report.

## **Responsibilities of the trustees**

As explained more fully in the statement of responsibilities, the trustees, who are also the directors for the purpose 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 trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, the trustees are responsible for assessing the group's and the 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 cease operations of the group or parent charitable company, or have no realistic alternative but to do so.



## **Auditor's responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our audit was designed, after obtaining suitable knowledge and understanding of the Charitable Company and its operating systems, controls and culture, to include tests of detail together with supportive analytical procedures, to enable us to obtain reasonable assurance that the financial statements are free from material misstatements.

The engagement partner ensured the audit team collectively had the required experience, knowledge and competence to undertake the planned work and identify any material misstatements due to irregularities.

Our planned procedures included consideration of the work of service organisations utilised by the charity and the use of an expert for property revaluations.

From the work performed, discussions with management and the trustees and our knowledge and experience of the charity sector, we have obtained an understanding of the legal and regulatory framework the Charity operates in.

Our audit included higher levels of work on areas where we considered there to be a higher risk of fraud or misstatement, including revenue recognition and areas where there is a risk of management override of systems and controls or where there are high levels of uncertainty regarding an estimate or judgement.

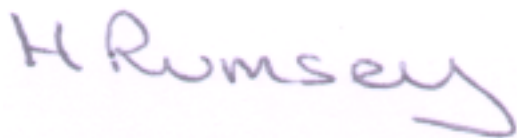


However, it is the primary responsibility of management, with the oversight of the trustees, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorresponsibilities>. This description forms part of our auditor's report.

## **Use of our report**

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the parent 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 parent charitable company's members those matters we are required to state to them in an auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Helen Rumsey (Senior statutory auditor)  
for and on behalf of Ensors Accountants LLP  
Statutory Auditors

Connexions  
159 Princes Street  
Ipswich  
IP1 1QJ

Date: 22 September 2023



**COMMUNITY ACTION SUFFOLK**
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING AN INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income</b>					
Donations	5	1,562	-	1,562	1,194
Other trading activities	4	444,179	-	444,179	371,624
Investments		15,245	-	15,245	2,379
Charitable activities:					
Grants receivable	5	398,790	1,455,624	1,854,414	2,096,815
Trading income	5	234,380	1,120	235,500	226,281
Other Income	5	3,565	394	3,959	3,654
<b>Total</b>		<b>1,097,721</b>	<b>1,457,138</b>	<b>2,554,858</b>	<b>2,701,947</b>
<b>Expenditure</b>					
Raising funds:					
Fundraising and trading costs	6	417,668	-	417,668	309,478
Charitable activities	6	705,209	1,397,428	2,102,637	2,236,664
<b>Total</b>		<b>1,122,877</b>	<b>1,397,428</b>	<b>2,520,305</b>	<b>2,546,142</b>
<b>Net income/(expenditure)</b>		<b>(25,156)</b>	<b>59,710</b>	<b>34,553</b>	<b>155,805</b>
<b>Transfers</b>	19	-	-	-	-
<b>Total movement in funds</b>		<b>(25,156)</b>	<b>59,710</b>	<b>34,553</b>	<b>155,805</b>
<b>Reconciliation of funds</b>					
Total funds brought forward as at 1 April 2022		1,439,007	1,013,159	2,452,166	2,296,361
<b>Total funds carried forward as at 31 March 2023</b>	<b>19</b>	<b>1,413,851</b>	<b>1,072,869</b>	<b>2,486,719</b>	<b>2,452,166</b>

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.



**COMMUNITY ACTION SUFFOLK**  
**CONSOLIDATED BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		963,720		985,859
Intangible assets	11		7,065		-
Investments	14		3,000		3,000
<b>Total fixed assets</b>			<u>973,785</u>		<u>988,859</u>
<b>Current assets</b>					
Debtors	15	292,318		68,514	
Cash at bank and in hand		<u>1,581,709</u>		<u>2,107,091</u>	
		1,874,027		2,175,605	
<b>Liabilities</b>					
Creditors: amounts due within one year	16	<u>(361,093)</u>		<u>(712,299)</u>	
<b>Net current assets</b>			1,512,934		1,463,307
Creditors: amounts due after more than one year			-		-
<b>Total net assets</b>			<u>2,486,719</u>		<u>2,452,166</u>
Restricted funds	19		1,072,869		1,013,159
Unrestricted funds			1,413,851		1,439,007
<b>Total funds</b>			<u>2,486,719</u>		<u>2,452,166</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 were approved by the Board of Trustees on 8 September 2023 and signed on its behalf by:-



**Kevin Ward**  
Chair of Trustee Board



**Ben Matthews**  
Trustee

Company Number: 08316345

**COMMUNITY ACTION SUFFOLK**  
**UNCONSOLIDATED CHARITY BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10	963,720		985,859	
Intangible assets	12	7,065		-	
Investments	13/14	3,006		3,006	
<b>Total fixed assets</b>			973,791		988,865
<b>Current assets</b>					
Debtors	15	295,691		84,321	
Cash at bank and in hand		1,277,796		1,819,312	
		1,573,487		1,903,633	
<b>Liabilities</b>					
Creditors: amounts due within one year	16	(149,874)		(539,380)	
<b>Net current assets</b>			1,423,613		1,364,253
<b>Total net assets</b>			<b>2,397,404</b>		<b>2,353,118</b>
Restricted funds	19	1,072,869		1,013,159	
Unrestricted funds		1,324,535		1,339,959	
<b>Total funds</b>			<b>2,397,404</b>		<b>2,353,118</b>

The charity surplus for the year is £44,286 as disclosed in Note 3.

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 were approved by the Board of Trustees on 8 September 2023 and signed on its behalf by:-



**Kevin Ward**  
Chair of Trustee Board



**Ben Matthews**  
Trustee

Company Number: 08316345

**COMMUNITY ACTION SUFFOLK**  
**CONSOLIDATED STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED 31 MARCH 2023**

		<b>2022/23</b>	<b>2021/22</b>
		<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>			
Net cash provided by / (used in) operating activities		(528,866)	608,586
<b>Cash flows from investing activities</b>			
Investment income		15,245	2,379
Purchase of property, plant and equipment		(2,341)	(12,600)
Purchase of Software Application		(9,420)	-
Investment in Cirican LLP		-	-
<b>Net cash provided by investing activities</b>		<b>3,484</b>	<b>(10,221)</b>
<b>Cash flows from financing activities</b>			
New bank loans		-	(9,756)
<b>Net cash used in financing activities</b>		<b>-</b>	<b>(9,756)</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(525,382)</b>	<b>588,609</b>
<b>Cash and cash equivalents at the beginning of the year</b>	21	2,107,091	1,518,482
<b>Cash and cash equivalents at the end of the year</b>	21	<b>1,581,709</b>	<b>2,107,091</b>
<b>Reconciliation of net income / (expenditure) to net cash flow from operating activities</b>			
<b>Net income / (expenditure) for the reporting period</b>		34,553	155,805
<b>Adjustments for:</b>			
Depreciation charges		26,835	25,920
Investment income		(15,245)	(2,379)
(Increase)/Decrease in debtors		(223,804)	255,721
Increase/ (Decrease) in creditors		(351,206)	173,520
<b>Net cash used in operating activities</b>		<b>(528,866)</b>	<b>608,587</b>

**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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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 2019) – (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.

The financial statements are presented in sterling (£) and all values are rounded to the nearest £, except where indicated.

**(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 the Statement of Financial Activities of the parent company is not presented with these accounts.

**(c) Going Concern**

The trustees have considered the company and group's financial strength, the contracts and funding agreements in place, its portfolio of activities and the relationships with funders.

'Based on this, the trustees have concluded that they have a reasonable expectation, that the company and group 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.



**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**(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.

**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**(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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At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined by which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

**(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.

**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**(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 or due.

**(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.

**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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:

	2022/23 £	2021/22 £
<b>Income</b>		
Incoming resources from:		
Donations	141,560	122,394
Charitable Activities	2,089,914	2,323,097
Other	3,959	3,654
<b>Total income</b>	<b>2,235,433</b>	<b>2,449,145</b>
<b>Expenditure</b>		
Raising Funds	30,779	29,497
Charitable Activities	2,160,368	2,268,548
<b>Total expenditure</b>	<b>2,191,147</b>	<b>2,298,045</b>
<b>Net movement in funds</b>	<b>44,286</b>	<b>151,100</b>
<b>Total Funds</b>		
At the beginning of the year	2,353,118	2,202,018
Movement in funds for the year	44,286	151,100
<b>Total Funds at the end of the year</b>	<b>2,397,404</b>	<b>2,353,118</b>
<b>Represented by</b>		
Restricted funds	1,072,869	1,013,159
Unrestricted funds	1,324,535	1,339,959
	<b>2,397,404</b>	<b>2,353,118</b>



**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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 which is all unrestricted funds. A summary of the companies trading results and capital and reserves is shown below. These results are consolidated into the group accounts.

	<b>Business</b>		
	<b>Services at</b>	<b>IT Services at</b>	<b>DBS at CAS</b>
	<b>CAS Limited</b>	<b>CAS Limited</b>	<b>Limited</b>
	<b>03332778</b>	<b>04281770</b>	<b>02919237</b>
Company registration number			
<b>2022/23</b>	<b>£</b>	<b>£</b>	<b>£</b>
Turnover	172,986	68,082	203,111
Cost of sales	-	(30,620)	(154,969)
Gross Profit	172,986	37,462	48,141
Administrative expenses	(113,475)	(35,369)	(25,507)
Operating Profit	59,511	2,094	22,634
Interest receivable and similar income	76	-	-
Profit after tax	59,587	2,094	22,634

**Retained Earnings**

At the beginning of the year	70,110	19,661	9,279
Profit for the year	59,587	2,094	22,634
Distribution - donation to parent company	(65,110)	(19,661)	(9,279)
Retained earnings at the end of the year	64,587	2,094	22,634

Administrative expenses above include management charges of £10,379 for Business Services, £4,085 for IT Services and £3,927 for DBS Services to Community Action Suffolk, the Charity.

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

<b>2022/23</b>	<b>£</b>	<b>£</b>	<b>£</b>
Operating Profit	59,511	2,094	22,634
The aggregate of the assets, liabilities and funds was:			
Assets	268,119	12,722	57,841
Liabilities	(203,530)	(10,625)	(35,205)
	64,589	2,096	22,636

**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4. Subsidiary Companies (continued)**

	<b>Business Services at CAS Limited</b>	<b>IT Services at CAS Limited</b>	<b>DBS at CAS Limited</b>
Company registration number	<b>03332778</b>	<b>04281770</b>	<b>02919237</b>
<b>2021/22</b>	<b>£</b>	<b>£</b>	<b>£</b>
Turnover	175,183	68,224	128,217
Cost of sales	-	(23,900)	(97,531)
Gross Profit	175,183	44,324	30,686
Administrative expenses	(110,085)	(24,663)	(21,413)
Operating Profit	65,098	19,661	9,273
Interest receivable and similar income	12	-	6
Profit after tax	65,110	19,661	9,279

**Retained Earnings**

At the beginning of the year	71,397	19,244	3,702
Profit for the year	65,110	19,661	9,279
Distribution - donation to parent company	(66,397)	(19,244)	(3,702)
Retained earnings at the end of the year	70,110	19,661	9,279

Admin charges above include management charges of £10,525 for Business Services, £4,071 for IT Services and £2,512 for DBS Services to CAS the Charity.

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

<b>2021/22</b>	<b>£</b>	<b>£</b>	<b>£</b>
Operating Profit	65,098	19,661	9,273
The aggregate of the assets, liabilities and funds was:			
Assets	256,102	21,067	40,002
Liabilities	(185,990)	(1,404)	(30,721)
	70,112	19,663	9,281

**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**5. Group Income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022/23 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021/22 £
Donations	1,562	-	1,562	944	250	1,194
Grants Receivable by strategic priority:						
Priority 1 - Build capacity and sustainability in VCSE sector	135,599	279,410	415,009	140,830	810,760	951,590
Priority 2 - Community and Voluntary Action	139,595	566,384	705,979	145,830	368,129	513,959
Priority 3 - Strategic relationships and partnerships	123,595	609,830	733,425	126,830	504,436	631,266
	398,790	1,455,624	1,854,414	413,490	1,683,325	2,096,815
Trading income by strategic priority:						
Priority 1 - Build capacity and sustainability in VCSE sector	100,225	760	100,985	93,757	-	93,757
Priority 2 - Community and Voluntary Action	71,023		71,023	85,325	-	85,325
Priority 3 - Strategic relationships and partnerships	63,132	360	63,492	47,200	-	47,200
	234,380	1,120	235,500	226,281	-	226,281
Other Income	3,565	394	3,959	3,573	81	3,654

Income from investments was unrestricted in both periods.

**6. Total Group Expenditure**

2022/23	Staff costs £	Other costs £	Depreciation £	Support costs £	Total 2022/23 £
Costs of raising funds:	118,415	210,746	-	88,506	417,668
Charitable activities:					
Priority 1 - Build capacity and sustainability in VCSE sector	217,168	77,888	-	102,816	397,871
Priority 2 - Community and Voluntary Action	330,548	368,385	-	154,824	853,756
Priority 3 - Strategic relationships and partnerships	228,937	463,280	-	158,792	851,009
	776,652	909,552	-	416,433	2,102,637
Total resources expended	895,067	1,120,298	-	504,939	2,520,305
Support costs	375,398	102,705	26,835	(504,939)	-
	1,270,465	1,223,003	26,835	0	2,520,305

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

In the current period £1,397,428 of charitable activities costs was restricted (2022: £1,618,172). 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 £	support costs £	Total allocated £	Allocation basis
Staff costs	19,947	355,452	375,398	Staff time
Other costs	22,740	79,965	102,705	Direct use
Depreciation	-	26,835	26,835	Direct use
	42,687	462,251	504,939	

Support costs have been allocated to priorities on the basis of income received.

**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6. Total Group Expenditure (continued)**

<b>2021/22</b>	<b>Staff costs £</b>	<b>Other costs £</b>	<b>Depreciation £</b>	<b>Support costs £</b>	<b>Total 2021/22 £</b>
Costs of raising funds:	103,010	143,285	1,800	61,383	309,478
Charitable activities:					
Priority 1 - Build capacity and sustainability in VCSE sector	323,233	443,946	-	172,665	939,844
Priority 2 - Community and Voluntary Action	354,555	129,844	-	98,986	583,385
Priority 3 - Strategic relationships and partnerships	158,764	442,607	-	112,065	713,435
	<u>836,552</u>	<u>1,016,397</u>	<u>-</u>	<u>383,716</u>	<u>2,236,664</u>
Total resources expended	<u>939,562</u>	<u>1,159,682</u>	<u>1,800</u>	<u>445,099</u>	<u>2,546,142</u>
Support costs	321,251	99,728	24,120	(445,099)	-
	<u>1,260,812</u>	<u>1,259,410</u>	<u>25,920</u>	<u>-</u>	<u>2,546,142</u>

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

	<b>Governance £</b>	<b>Other support £</b>	<b>Total allocated £</b>	<b>Allocation basis</b>
Staff costs	19,523	301,728	321,251	Staff time
Other costs	20,106	79,622	99,728	Direct use
Depreciation	-	24,120	24,120	Direct use
	<u>39,629</u>	<u>405,470</u>	<u>445,099</u>	



**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**7. Staff Costs**

	<b>2022/23 No.</b>	<b>2021/22 No.</b>
The average monthly number of employees during the period was:		
Administration	8	7
Field Officers and Infrastructure Services	44	48
	<u>52</u>	<u>55</u>
	<b>£</b>	<b>£</b>
Wages and salaries	1,137,798	1,128,124
Social security costs	91,972	86,363
Pension costs	39,182	40,618
	<u>1,268,952</u>	<u>1,255,105</u>
Agency staff costs	-	4,649
Other staff related costs	1,513	1,058
	<u>1,270,465</u>	<u>1,260,812</u>

Other Staff related costs include redundancy payments of £1,513 (2022:£1,058).

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.

	<b>2022/23 No.</b>	<b>2021/22 No.</b>
£70,000 - £80,000	<u>1</u>	<u>1</u>

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

During the year ended 31 March 2023, out of pocket travel expenses of £40 were paid to trustees (2022: £35).

Other than the above payment to trustees and transfers to the subsidiary companies as note 4 there were no related party transactions.

The key management personnel in the year received a total remuneration of £144,022 (2022: £159,837).

**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8. Net Incoming Resources**

	<b>Total 2022/23 £</b>	<b>Total 2021/22 £</b>
Net incoming resources are stated after charging:		
Depreciation of owned tangible fixed assets	24,480	24,120
Amortisation on owned intangible fixed assets	2,355	1,800
Remuneration of the company's auditors (inclusive of irrecoverable VAT)		
- audit of charity	13,500	10,110
- audit of one subsidiary	6,900	5,340
- non-audit services	2,340	4,656

**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**

	<b>Office equipment £</b>	<b>Fixtures &amp; fittings £</b>	<b>Freehold property £</b>	<b>Total £</b>
<b>Cost</b>				
As at 1 April 2022	154,989	117,471	1,184,330	<b>1,456,790</b>
Additions	-	2,341	-	<b>2,341</b>
Disposals	(8,295)	-	-	<b>(8,295)</b>
Transfers	7,970	12,600	(20,570)	-
<b>As at 31 March 2023</b>	<b>154,664</b>	<b>132,412</b>	<b>1,163,760</b>	<b>1,450,836</b>
<b>Depreciation</b>				
As at 1 April 2022	154,989	100,303	215,639	<b>470,931</b>
Charge for the year	383	8,118	15,979	<b>24,480</b>
On disposals	(8,295)	-	-	<b>(8,295)</b>
Transfer	5,862	980	(6,842)	-
<b>As at 31 March 2023</b>	<b>152,939</b>	<b>109,401</b>	<b>224,776</b>	<b>487,116</b>
<b>Net book value</b>				
<b>As at 31 March 2023</b>	<b>1,725</b>	<b>23,011</b>	<b>938,984</b>	<b>963,720</b>
<b>As at 31 March 2022</b>	<b>-</b>	<b>17,168</b>	<b>968,691</b>	<b>985,859</b>

Included in freehold property is land of £450,000 (2022: £450,000) that is not depreciated.

During 2021/22 Brightspace was valued by Fenn Wright at £1,120,000 and the Kirkley Centre at £650,000.

**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**11. Intangible fixed assets for the group**

	Software Application £	Total £
<b>Cost</b>		
As at 1 April 2022	5,400	5,400
Additions	9,420	9,420
Disposals	-	-
<b>As at 31 March 2023</b>	<b>14,820</b>	<b>14,820</b>
<b>Depreciation</b>		
As at 1 April 2022	5,400	5,400
Charge for the year	2,355	2,355
On disposals	-	-
<b>As at 31 March 2023</b>	<b>7,755</b>	<b>7,755</b>
<b>Net book value</b>		
<b>As at 31 March 2023</b>	<b>7,065</b>	<b>7,065</b>
As at 31 March 2022	-	-

**12. Intangible fixed assets for the charity**

	Software Application £	Total £
<b>Cost</b>		
As at 1 April 2022	-	-
Additions	9,420	9,420
Disposals	-	-
<b>As at 31 March 2023</b>	<b>9,420</b>	<b>9,420</b>
<b>Depreciation</b>		
As at 1 April 2022	-	-
Charge for the year	2,355	2,355
On disposals	-	-
<b>As at 31 March 2023</b>	<b>2,355</b>	<b>2,355</b>
<b>Net book value</b>		
<b>As at 31 March 2023</b>	<b>7,065</b>	<b>7,065</b>
As at 31 March 2022	-	-

**13. Investments in subsidiaries**

	Total 2022/23 £	Total 2021/22 £
<b>Cost</b>		
As at 1 April 2022	6	6
<b>As at 31 March 2023</b>	<b>6</b>	<b>6</b>

The charitable company holds 100% of the share capital of:  
 Business Services at CAS Limited  
 IT Services at CAS Limited  
 DBS at CAS Limited

**14. Other Investments for the group and charity**

	Total 2022/23 £	Total 2021/22 £
<b>Cost</b>		
As at 1 April 2022	3,000	3,000
<b>As at 31 March 2023</b>	<b>3,000</b>	<b>3,000</b>

During 2019/20 the charity invested in Cirican LLP.

**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**15. Debtors**

	Group		Charity	
	2022/23	2021/22	2022/23	2021/22
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	271,757	37,051	231,273	18,101
Prepayments and accrued income	20,561	31,463	19,312	26,580
Amounts owed by subsidiary undertakings	-	-	45,106	39,640
	<b>292,318</b>	<b>68,514</b>	<b>295,691</b>	<b>84,321</b>

Included within the Charity's trade debtors is the Q4 subsidiary management charges. This amounted to £1,663 Business Services at CAS Ltd, £901 DBS at CAS Ltd and £1,259 for IT Services at CAS Ltd.

**16. Creditors: Amounts falling due within one year**

	Group		Charity	
	2022/23	2021/22	2022/23	2021/22
	£	£	£	£
Trade creditors	46,116	104,593	23,477	93,083
Other creditors	164,887	149,387	13,732	15,873
Accruals and deferred income	122,093	435,858	84,668	402,406
Taxation and social security payable	27,997	22,461	27,997	22,461
Amounts owed to subsidiary undertakings	-	-	-	5,556
	<b>361,093</b>	<b>712,299</b>	<b>149,874</b>	<b>539,380</b>

Deferred income comprises

	Group	Charity
	£	£
Deferred income at 1 April 2022	407,575	382,046
Amounts released to income earned from charitable activities	(407,575)	(382,046)
Amounts deferred in the year	64,142	58,991
Deferred income at 31 March 2023	<b>64,142</b>	<b>58,991</b>

**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**17. Financial Commitments**

**Commitments under operating leases**

At 31 March 2023 the group had future minimum lease payments under non-cancellable operating leases as follows:

	2022/23	2021/22
	£	£
<b>Property leases</b>		
Not later than one year	-	-
<b>Equipment leases</b>		
Not later than one year	15,467	15,467
Later than one year and not later than five years	23,201	38,668
<b>Total Equipment leases</b>	<b>38,668</b>	<b>54,135</b>

**Capital Commitments**

At 31 March 2023 the group had capital commitments of £0 (2022: £1,140) in respect of a software application and licence contracted but not completed.

**18. 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 £39,182 (2022: £40,618). Contributions amounting to £6,517 (2022: £5,890) were payable to the scheme at 31 March 2023 and are included within creditors.



**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**19. Restricted Funds - 21/22**

Revenue	1 April 2021	Income	Expenditure	Transfers	31 March 2022
	£	£	£	£	£
Defra	-	45,310	(45,310)	-	-
Funding 4 Suffolk - Suffolk County and District Councils	-	4,454	(2,150)	-	2,304
Prohelp - Rope Trust	4,933	-	(1,670)	-	3,263
The National Lottery Community Fund - Prohelp	5,509	21,432	(16,211)	-	10,730
Social Investment -Suffolk County Council	1,592	-	(520)	-	1,072
New Anglia Social Investment Partnership	9,887	51,059	(43,383)	-	17,563
Food Bank support work - Suffolk County Council	29,800	375,000	(303,249)	-	101,551
Community Restart -Suffolk County Council	13,846	250,505	(203,678)	-	60,673
VCSE recovery and support - Suffolk County Council	10,262	-	(10,262)	-	-
Youth Work Training - Suffolk County Council	30,663	-	(7,259)	-	23,404
Suffolk Youth Focus	-	44,500	(38,590)	-	5,910
East Suffolk Rural Youth Work	-	3,500	(275)	-	3,225
Mens Sheds	-	15,000	(10,764)	-	4,236
<b>Priority 1 - Build capacity and sustainability in VCSE sector</b>	<b>106,492</b>	<b>810,760</b>	<b>(683,321)</b>	<b>-</b>	<b>233,931</b>
This Community Can - Sport England	4,139	-	(4,139)	-	-
Volunteer Passport - East Suffolk Council	2,884	-	(2,884)	-	-
Volunteering campaign - East Suffolk Council	4,398	-	(2,223)	-	2,175
Covid support Buddies - Suffolk County Council	126,648	-	(80,384)	-	46,264
Buddy Up - East Suffolk Council	-	10,368	(6,354)	-	4,014
ABCD E-learning, Network & Development - Suffolk County and District Councils	6,000	11,500	(7,844)	-	9,656
Food Network	-	19,778	(10,688)	4,359	13,449
Suffolk Good Neighbours Scheme - The National Lottery Community Fund	29,023	50,863	(32,784)	-	47,102
Lowestoft Community Capacity - The National Lottery Community Fund	80,660	-	(76,301)	(4,359)	-
Local Conversations - People's Health Trust	42,689	245,124	(164,359)	-	123,454
Volunteering Pathways Project	-	30,827	(4,488)	-	26,339
Young Leadership - Legacy Funds	1,285	-	(1,285)	-	-
<b>Priority 2 - Community and Voluntary Action</b>	<b>297,726</b>	<b>368,460</b>	<b>(393,733)</b>	<b>-</b>	<b>272,453</b>
Minding the Gap - The National Lottery Community Fund and ESF Building Better Opportunities	26,330	453,186	(469,972)	-	9,544
Suffolk North East Essex VCSE Leadership	27,095	45,000	(37,095)	-	35,000
Rural Proofing - East Suffolk Council	13,752	-	(13,385)	-	367
VCS Emergencies Partnership - NAVCA	-	4,750	(4,750)	-	-
Suffolk Information Partnership - Suffolk County Council	3,366	-	-	-	3,366
Awards Funds - various sponsors	680	1,500	-	-	2,180
<b>Priority 3 - Strategic relationships and partnerships</b>	<b>71,223</b>	<b>504,436</b>	<b>(525,202)</b>	<b>-</b>	<b>50,457</b>
<b>Revenue</b>	<b>475,441</b>	<b>1,683,656</b>	<b>(1,602,256)</b>	<b>-</b>	<b>556,841</b>
Brightspace	394,167	-	(15,130)	-	379,037
Kirkley Centre	78,067	-	(786)	-	77,281
<b>Capital (expenditure split equally to 3 priorities)</b>	<b>472,234</b>	<b>-</b>	<b>(15,916)</b>	<b>-</b>	<b>456,318</b>
<b>Total</b>	<b>947,675</b>	<b>1,683,656</b>	<b>(1,618,172)</b>	<b>-</b>	<b>1,013,159</b>

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

During the year the Lowestoft Community Capacity fund finished and it was agreed with the funder that the balance of funds would be transferred to a new fund for the Food Network. The transfer amounted to £4,359.

**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**19. Restricted Funds (continued)**

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

**20. Analysis of net assets between funds**

	2022/23	2022/23	2022/23
	Unrestricted	Restricted	Total
	£	£	£
<b>Group</b>			
Tangible fixed assets	523,318	440,402	963,720
Intangible fixed assets	7,065	-	7,065
Investments	3,000	-	3,000
Net current assets	880,468	632,467	1,512,934
<b>Total</b>	<b>1,413,851</b>	<b>1,072,869</b>	<b>2,486,719</b>
<b>Charity</b>			
Tangible fixed assets	523,318	440,402	963,720
Investments	3,006	-	3,006
Net current assets	798,211	632,467	1,430,678
<b>Total</b>	<b>1,324,535</b>	<b>1,072,869</b>	<b>2,397,404</b>
	2021/22	2021/22	2021/22
	Unrestricted	Restricted	Total
	£	£	£
<b>Group</b>			
Tangible fixed assets	529,541	456,318	985,859
Intangible fixed assets	-	-	-
Investments	3,000	-	3,000
Loan	-	-	-
Net current assets	906,466	556,841	1,463,307
<b>Total</b>	<b>1,439,007</b>	<b>1,013,159</b>	<b>2,452,166</b>
<b>Charity</b>			
Tangible fixed assets	529,541	456,318	985,859
Investments	3,006	-	3,006
Net current assets	807,412	556,841	1,364,253
<b>Total</b>	<b>1,339,959</b>	<b>1,013,159</b>	<b>2,353,118</b>

**COMMUNITY ACTION SUFFOLK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**21. Analysis of changes in net debt**

	At 1 April 2022	Cash flows	Other non-cash changes	At 31 March 2023
	£	£	£	£
<b>Cash and cash equivalents</b>				
Cash	361,923	11,488	-	373,411
Overdrafts	-	-	-	-
Cash equivalents	1,745,168	(536,869)	-	1,208,299
	<u>2,107,091</u>	<u>(525,382)</u>	<u>-</u>	<u>1,581,709</u>
<b>Borrowings</b>				
Debt due within one year	-	-	-	-
Debt due after one year	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u><b>2,107,091</b></u>	<u><b>(525,382)</b></u>	<u><b>-</b></u>	<u><b>1,581,709</b></u>

**22. Related party transactions**

In 2022/23 the following transactions took place between the charity and its wholly owned subsidiary companies:

	2022/23	2021/22
	£	£
Donations to Charity	94,050	89,343
Cost recharges & fees from the charity to subsidiary companies	30,779	29,497

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

	2022/23	2021/22
	£	£
Business Services @ CAS Limited	15,978	19,469
IT Services at CAS Limited	8,398	(5,556)
DBS at CAS Limited	20,731	20,171

**23. Government grants**

Income from government grants comprises

	2022/23	2021/22
	£	£
Grants supporting general charitable activities	787,318	887,501
Grants supporting specific activities	398,786	404,849

Included within the above are Covid grants as follows:

Retail, Hospitality and Leisure grants	-	18,173
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