

COMMUNITY ACTION SUFFOLK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Charity Registration Number: 1150501

Company Registration Number: 08316345

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REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Community Action Suffolk

Charity Registration Number: 1150501

Company Registration Number: 08316345

Registered Office: Brightspace, 160 Hadleigh Road, Ipswich IP2 0HH

Principal Professional Advisers

Auditors: Azets Audit Services Limited, 5th Floor, 16 Great Queen Street, Covent Garden, London, WC2B 5DG

Bankers: Barclays Bank plc, 1 Princes Street, Ipswich, Suffolk IP1 1PB

Patron: Baroness Rosalind Scott (appointed 8 April 2026) previously Clare, Countess of Euston – Lord Lieutenant of Suffolk

Executive Team :

- Hannah Reid - Chief Executive
- Paul Dodson – Chief Operating Officer
- Louise Bradshaw – Associate Director of People & Cultural Development
- Alice Wade – Deputy Director of Operations & Business Development

Trustees

The trustees who served during the year and up to the date of approval of these financial statements were:

- Kevin Ward, Chair (resigned 3 September 2026)
- Ian White, Chair (appointed 3 September 2026)
- Charlotte Bate
- Matthew Clemence
- Iain Dunnett
- Norman Gould (appointed 4 September 2025)
- Mike Locke (resigned 3 September 2026)
- Simon Lubbock (appointed 4 September 2025)
- Ben Matthews (resigned 10 February 2026)
- Ashley Smith (resigned 3 September 2026)
- Andy Wright

TRUSTEES' ANNUAL REPORT

For the Year Ended 31 March 2026

Structure, Governance and Management

Governing Document

Community Action Suffolk (CAS) was formed in 2012 as a company limited by guarantee and registered charity governed by its Memorandum and Articles of Association dated 3 December 2012. The Board of Trustees are also the directors of the charity for the purposes of company law. None of the trustees have any beneficial interest in the company. All trustees are member of the company and guarantee to contribute £1 in the event of winding up.

Trustee Recruitment and Appointment

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 the 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.

Trustees receive no remuneration. However, they can claim for limited expenses. Amounts claimed during the year can be seen in Note 21 to the accounts. Trustee and Trust Fund Indemnity insurance is paid by the organisation.

Organisational Structure

The Board of Trustees retains overall responsibility for strategic direction, governance, financial stewardship, and risk management.

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 Board of Trustees for all aspects of performance.

TRUSTEES' ANNUAL REPORT - CONTINUED

For the Year Ended 31 March 2026

Organisational Structure (continued)

Executive staff pay is set by the trustees using sector guidelines and market indicators. All staff received a pay review in September 2025.

The Board meet a minimum of four times a year and there are three committees also meeting four times a year reporting into the main Board.

The following committees support the Board:

- Finance and Audit Committee;
- Programmes and Service Committee;
- People, Culture and Inclusion Committee.

Related parties

CAS has three 100% owned trading subsidiaries with the specific purpose to generate income for the organisation. These are CAS Insurance Services Ltd, DBS Services at CAS Ltd and IT Services at CAS Ltd. The financial results of the trading subsidiaries are set out in note 4 to the financial statements.

Objectives and Activities

Charitable Objectives

The charity's objects as set out in the company's Memorandum of Association is to promote any purpose that is charitable under the laws of England and Wales, without limitation promoting the voluntary sector in Suffolk.

Public Benefit

The trustees confirm that they have complied with their duty under 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.

TRUSTEES' ANNUAL REPORT - CONTINUED

For the Year Ended 31 March 2026

Principal Activities

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.

CAS Strategic Plan was reviewed and launched in 2025/26 setting out the strategic direction of the charity for the next 3 years.

The new strategic plan set out 4 internal strategic priorities for 2025-2028:

1. To focus on sustainable income growth to ensure CAS remains an essential Local Infrastructure Organisation (LIO) in Suffolk, driven by continuous improvement.
2. To deliver high quality needs-led services which enable Suffolk's VCFSE sector to deliver projects, activities and services in our communities in a safe, robust and sustainable way.
3. To promote the 4 functions of local infrastructure to increase awareness and understanding of our role with key stakeholders.
4. To champion, promote, and advocate for the VCFSE sector in Suffolk in order to create and maintain influential, equitable and beneficial relationships across sectors.

During the year the charity delivered services and activities focused on the 4 functions of local infrastructure:

- Volunteering and Community Action
- Capacity Building
- Partnerships and Collaboration
- Leadership and Advocacy

Achievements and Performance

The year ended 31 March 2026 represented another period of significant impact and service delivery.

TRUSTEES' ANNUAL REPORT - CONTINUED

For the Year Ended 31 March 2026

Service Delivery Achievements

Volunteering & Community Action

Volunteering is at the heart of thriving communities. In recent years, Suffolk has seen a decline in numbers of volunteers. CAS hosts the Suffolk Volunteering Strategy, supported by stakeholders across the Suffolk system and the 3 year strategy was refreshed and launched in 2025. In addition to Employer Supported Volunteering activity, Volunteer Involving Organisation (VIO) support, training and networks, and the Annual Volunteer Conference; CAS also launched a new focus on Next Generation Volunteering with recruitment of an officer in this space to address gaps and encourage 'new' volunteers to join the landscape.

We encourage and nurture volunteering opportunities through trusted brokerage with the Volunteer Suffolk platform hosted by CAS, so that people can build connections, find roles and work together on the things they care about, driving positive change in their communities.

We also champion effective community action and support for local groups and organisations to be safe, robust and needs-led in their endeavours to support local residents and create change in Suffolk. In 2025 this has been primarily through our work with local authorities to deliver specific projects and networks, notably through Rural housing enabling and supporting Food Projects and partnerships across the county.

Key Achievements:

- Enabled more than 250 volunteers to express an interest in volunteer opportunities across Suffolk
- 22 local businesses took part in Employer Supported Volunteering (ESV) and developed a new partnership with Sizewell C to enable ESV
- Reviewed and relaunched the Suffolk Volunteering Strategy setting out a roadmap for volunteering with partners across the Suffolk system

TRUSTEES' ANNUAL REPORT - CONTINUED

For the Year Ended 31 March 2026

Capacity Building

CAS supports VCFSE organisations and community groups to fulfil their potential through practical support, information, advice, training and a myriad of other services. These include our ProHelp network, CAS Quality Standard Framework, Financial Sustainability and Business Planning Support, Social Value and Impact measurement, Good Governance Support, specific support for Village Halls and Community Buildings, and private sector brokerage.

Key Achievements:

- 871 VCFSE organisations received 121 support through CAS capacity building team
- 149 training courses, events and conferences delivered to 1655 delegates
- More than £250,000 was leveraged into Suffolk through the Funding 4 Suffolk portal

Partnerships and Collaborations

Places and communities are strengthened when organisations work collaboratively and this includes VCFSE organisations working in similar spaces. CAS hosts a variety of networks and events to enhance this focused on specific areas of support – funding, training, food partnerships, voluntary sector leaders, and the health & wellbeing network. Our networks enable VCFSE representation across the Suffolk system.

Key Achievements:

- CAS Network growth to 2327 members
- Under Suffolk County Council contract, CAS began hosting the Suffolk Information Partnership
- Delivered successful Chief Executive Wellbeing event to 30 leaders in Suffolk
- Facilitated more than 200 attendances of VCFSE representation at local fora/partnerships across the Suffolk system

TRUSTEES' ANNUAL REPORT - CONTINUED

For the Year Ended 31 March 2026

Leadership and Advocacy

We are a leader in and strong advocate for the VCFSE sector in Suffolk and our communities. We participate in local strategic groups, forums and partnerships to ensure the voices from the sector are heard and used to influence both local and national policy and key decisions affecting the sector.

We lead by example in all we do and regularly share best practice from across the sector.

Key achievements:

- Advocacy for the sector and consultation on key topics including Local Government Reorganisation and Devolution in Suffolk leading to a published VCFSE LGR Manifesto
- Published 'State of the Sector 2025/26' research detailing current and ongoing challenges and sector structure
- Key pieces of work with partners to influence policy makers and statutory body decision makers relating to commissioning and procurement for the sector
- Development and design of 'Our Suffolk', a sector industry publication to be launched in 2026 for and by the sector.

Social Value

- In 2025/26, CAS delivered a Social Return on Investment of £3.82 for every £1 received in funding.

Feedback from voluntary sector beneficiaries continued to demonstrate the positive difference made through the charity's services.

Partnerships

CAS works closely with the following key partners and stakeholders across the Suffolk system and nationally where relevant to our charitable purposes:

- Local authorities;
- Health Sector;
- Educational institutions;
- Private Sector;

TRUSTEES' ANNUAL REPORT - CONTINUED

For the Year Ended 31 March 2026

Partnerships (continued)

- Community and voluntary organisations, and other Local & National Infrastructure Organisations.

These collaborations strengthened service delivery and improved outcomes for beneficiaries.

Financial Review

Financial Performance

As for many charities, ongoing financial sustainability is a challenge and one we are prioritising in our Strategic Plan 2025-28. Regular monitoring and effective financial management during the year meant that we performed as planned with a surplus of £59k and an unrestricted surplus of £82k.

Total income for the year amounted to approximately £1,788k (2025: £2,022k).

Income was generated from:

Source	£
Grants and contracts	873k
Donations and fundraising	1k
Trading activities	871k
Investment income	29k
Other income	14k
Total Income	1,788k

Total expenditure amounted to £1,729k (2025: £2,327k).

The charity recorded a net surplus of £59k (2025: £305k) during the year.

The trustees are satisfied that the charity remains financially sustainable and appropriately resourced to pursue its charitable objectives.

TRUSTEES' ANNUAL REPORT - CONTINUED

For the Year Ended 31 March 2026

Reserves Policy

CAS's reserves policy and calculation methodology are based on the Charity Commission best practice as set out in CC19 and are designed to ensure that CAS can continue its charitable work. This has become particularly relevant given the state of the sector in recent years with uncertainties in funding, the rising cost of living, increase in Employers National Insurance and the need for future income generation to generate sustainable income.

CAS has set a minimum level of reserves and a target upper limit. The required level of free reserves is calculated using the following steps:

1. Requirement to hold reserves to mitigate against an unforeseen emergency or unexpected need based on an assessment of events that may occur and their likelihood
2. A small contingency funds to meet unforeseen operational costs
3. A requirement to hold reserves to mitigate income risk
4. A specific provision for planned commitments that cannot be met by future income alone
5. A small working capital requirement of one month of operating and staff costs

Based on the 2026/27 budget and assessment of the risk factors above, a recommendation is made to the trustees that a range of reserves of between £930k and £1,030k is held.

At 31 March 2026, the charity held

- Unrestricted Funds £1,506k (2025: £1,424k)
- Restricted Funds £532k (2025: £554k) – A breakdown of the funds is set out in note 19 to the financial statements.
- Total Funds of £2,038k (2025: £1,979k)

The current level of unrestricted funds excluding unrestricted buildings at 31 March 2026 is £36k below the upper target of reserves required and £64k above the minimum reserves requirement. CAS is actively working to increase income generation to ensure that future income is sustainable and the target minimum reserves required is maintained.

TRUSTEES' ANNUAL REPORT - CONTINUED

For the Year Ended 31 March 2026

Investment Policy

CAS maintains sufficient funds in its current account to meet short term demands. Surplus funds are placed on low-risk deposits to provide the charity with the security of capital and an appropriate degree of liquidity, no funds are “invested” and no professional investment advisors are engaged by the charity.

The trustees prioritise:

- Capital preservation;
- Liquidity;
- Ethical investment principles.

Fundraising

CAS 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. During the year ended 31 March 2026, the charity received no complaints in relation to its fundraising activities (2025: None).

Principal Risks and Uncertainties

The trustees regularly review the strategic, operational and financial risks facing the charity.

A formal risk register is maintained and updated monthly by the Executive Team and is reviewed throughout the year by the Trustees. Major risks have been reviewed and procedures established to manage and monitor them.

The principal risks identified include:

Risk	Mitigation
Lack of income growth through charity projects and services Inability to generate income	Diversification of income streams and regular cash-flow forecasting. Performance reviews, effective marketing of current services. Review marketing strategy. Various new streams of work and pricing reviews as part of new CAS strategy 25-28

TRUSTEES' ANNUAL REPORT - CONTINUED

For the Year Ended 31 March 2026

The principal risks –(continued)

Risk	Mitigation
Inability to diversify grant income streams	Managers & the Assistant Director of Operations & Business Development horizon scan for additional funding streams. Pipeline monitored at Executive Team level.
Cyber security	Cyber insurance in place including 'non malicious' cover. Clear IT security and authorisation procedures, mobile security of hardware. IT policy including all staff responsibilities in place. Business Continuity Plan reviewed annually including Disaster Recovery Plan.

The trustees are satisfied that effective systems are in place to manage and mitigate material risks.

Plans for Future Periods

The Strategic priorities for 2025-2028 are:

- We will focus on sustainable income growth to ensure CAS remains an essential charity in Suffolk, driven by continuous improvement;
- We will deliver high quality needs-led services which enable Suffolk's VCFSE sector to deliver projects, activities and services in our communities in a safe, robust and sustainable way;
- We will promote the 4 functions of local infrastructure to increase awareness and understanding of our role with key stakeholders;
- We will champion, promote and advocate for the VCFSE sector in Suffolk in order to create and maintain influential, equitable and beneficial relationships across sectors;

In challenging operating environments for VCFSE organisations politically, environmentally, financially and operationally, we will continue to support through regular consultation to identify need and ensure we are responsive in our service design while focusing on partnership, collaboration and advocacy.

TRUSTEES' ANNUAL REPORT - CONTINUED

For the Year Ended 31 March 2026

Plans for Future Periods – (continued)

We will continue to develop and expand our relationships with sector partners through Local Government Reorganisation and Devolution to ensure fair sector voice.

We will invest in staff and service development to enhance future income generation and diversification including our buildings, people, and communications.

The trustees remain committed to delivering sustainable growth while maintaining high standards of governance and accountability.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The trustees are responsible for maintaining proper accounting records and for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that:

- the financial statements have been prepared in accordance with the Charities Act 2011;
- applicable accounting standards have been followed;
- the charity has applied the principles of the Charities SORP;
- appropriate accounting policies have been consistently applied.

Approval

This report was approved by the Board of Trustees on 3 September 2026 and signed on its behalf by:

Kevin Ward

Simon Lubbock

Kevin Ward

Simon Lubbock

Chair of Trustee Board

Chair of Finance & Audit Committee

INDEPENDENT AUDITORS' REPORT

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 2026 which comprise the consolidated statement of financial activities, the consolidated balance sheet, unconsolidated charity 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 2026 and of the group's incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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.

INDEPENDENT AUDITORS' REPORT - CONTINUED

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.

INDEPENDENT AUDITORS' REPORT - CONTINUED

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 trustees' 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 the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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.

INDEPENDENT AUDITORS' REPORT - CONTINUED

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In planning our audit, we identify and assess the risk of material misstatement within the financial statements, whether due to fraud or error. In assessing the risks, consideration is given to the control environment (including trustees' and management's own processes for identification and risk assessment) as well as the nature of the entity, the sector in which it operates and the underlying performance. Consideration is also given to the attitudes and incentives of management to commit fraud, with specific procedures planned and performed to respond to the risk of inappropriate management override of controls. We also obtain an understanding of the applicable laws and regulations to which the charity must adhere, through discussions with management and those charged with governance, as well as commercial knowledge of the sector and statutory legislation, in order to determine the key laws and regulations applicable to the charity.

After assessing the risk of fraud, we performed audit procedures to gain assurance regarding fraud and management override of controls as follows:

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the rationale behind significant transactions outside the normal course of business.
- Assessment of accounting estimates within the financial statements in order to assess their reasonableness to determine whether there is any bias in the estimates.
- Review of meeting minutes of trustees and management
- Enquiring of management and trustees as to whether they are aware of any alleged, suspected or actual fraud during the period

INDEPENDENT AUDITORS' REPORT - CONTINUED

Auditor's responsibilities for the audit of the financial statements - continued

We also performed procedures to satisfy ourselves regarding compliance with applicable laws and regulations, including:

- Enquiry of trustees and management around actual and potential litigation and claims
- Reviewing minutes of meetings of those charged with governance
- Reviewing correspondence with relevant legal authorities
- Reviewing legal expense accounts for any indicators of litigations

All audit team members were made aware of the applicable laws and regulations, as well as potential fraud risks during the planning stage of the audit and this was discussed at the audit team planning meeting. It was therefore determined that team members all had the relevant awareness and competence to identify any instances of non-compliance or fraud.

There are, however, inherent limitations to our above audit procedures. Auditing standards only require us to enquire of the trustees and management regarding non-compliance with laws and regulations, as well as review regulatory and legal correspondence (if there is any). It is therefore possible that instances of non-compliance could be missed, particularly where the law in itself is far removed from any financial transactions.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>

This description forms part of our auditor's report.

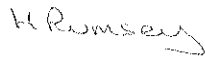
Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006.

INDEPENDENT AUDITORS' REPORT - CONTINUED

Use of our report

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 Azets Audit Services Limited
Statutory Auditors**

**5th Floor
16 Great Queen Street
Covent Garden
London
WC2B 5DG**

Date: 08 September 2026

COMMUNITY ACTION SUFFOLK
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING AN INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Income from					
Donations	5	492	0	492	1,321
Other trading activities	4	525,465	0	525,465	449,612
Investments		29,341	0	29,341	37,515
Charitable activities:					
Grants receivable	5	234,987	447,727	682,714	1,101,258
Contract income	5	0	190,461	190,461	0
Trading income	5	343,986	1,526	345,512	298,298
Other Income	5	14,117	0	14,117	133,658
Total		1,148,388	639,714	1,788,102	2,021,662
Expenditure on					
Raising funds:					
Fundraising and trading costs	6	562,387	0	562,387	481,235
Charitable activities	6	453,664	712,715	1,166,379	1,845,472
Total		1,016,051	712,715	1,728,766	2,326,707
Net income/(expenditure)		132,337	(73,001)	59,336	(305,045)
Transfers	18	(50,696)	50,696	0	0
Total movement in funds		81,641	(22,305)	59,336	(305,045)
Reconciliation of funds					
Total funds brought forward as at 1 April 2025		1,424,423	554,454	1,978,877	2,283,922
Total funds carried forward as at 31 March 2026	18	1,506,064	532,149	2,038,213	1,978,877

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 2026

	Notes	2026		2025	
		£	£	£	£
Fixed assets					
Tangible assets	10		913,936		930,288
Intangible assets	11		4,133		785
Investments	12		0		850
Total fixed assets			<u>918,069</u>		<u>931,923</u>
Current assets					
Debtors	14		224,195		130,162
Cash at bank and in hand			<u>1,604,062</u>		<u>1,335,275</u>
			<u>1,828,257</u>		<u>1,465,437</u>
Liabilities					
Creditors: amounts due within one year	15		<u>(708,113)</u>		<u>(418,483)</u>
Net current assets			1,120,144		1,046,954
Total net assets			<u><u>2,038,213</u></u>		<u><u>1,978,877</u></u>
Restricted funds	18		532,149		554,454
Unrestricted funds			1,506,064		1,424,423
Total funds			<u><u>2,038,213</u></u>		<u><u>1,978,877</u></u>

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

The notes on pages 23 to 41 form part of these financial statements. The financial statements were approved by the trustees on 3 September 2026.

Kevin Ward

Kevin Ward
Chair of Trustee Board

Simon Lubbock

Simon Lubbock
Trustee

Company Number: 08316345

COMMUNITY ACTION SUFFOLK
UNCONSOLIDATED CHARITY BALANCE SHEET
AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	10	913,936		930,288	
Intangible assets	11	0		785	
Investments	12/13	6		856	
Total fixed assets			913,942		931,929
Current assets					
Debtors	14	166,524		228,169	
Cash at bank and in hand		1,253,465		915,960	
		1,419,989		1,144,129	
Liabilities					
Creditors: amounts due within one year	15	(403,395)		(206,747)	
Net current assets			1,016,594		937,382
Total net assets			1,930,536		1,869,311
Restricted funds	18	532,149		554,454	
Unrestricted funds		1,398,387		1,314,857	
Total funds			1,930,536		1,869,311

The charity surplus for the year of £61,225 is 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 notes on pages 23 to 41 form part of these financial statements. The financial statements were approved by the trustees on 3 September 2026.

Kevin Ward

Kevin Ward
Chair of Trustee Board

Simon Lubbock

Simon Lubbock
Trustee

Company Number: 08316345

COMMUNITY ACTION SUFFOLK
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026

		2025/26	2024/25
		£	£
Cash flows from operating activities			
Net cash generated by/(used in) operating activities		242,707	(232,370)
Cash flows from investing activities			
Investment income		29,341	37,515
Sale of investment		872	0
Purchase of property, plant and equipment		0	(6,050)
Purchase of intangible asset		(4,133)	0
Net cash provided by investing activities		26,080	31,465
Change in cash and cash equivalents in the reporting period		268,787	(200,905)
Cash and cash equivalents at the beginning of the year	20	1,335,275	1,536,180
Cash and cash equivalents at the end of the year	20	<u>1,604,062</u>	<u>1,335,275</u>
Reconciliation of net expenditure to net cash flow from operating activities			
Net expenditure for the reporting period		59,336	(305,045)
Adjustments for:			
Depreciation charges		17,137	19,730
Revaluation of investment		0	2,150
Profit on sale of investment		(22)	0
Investment income		(29,341)	(37,515)
(Increase)/Decrease in debtors		(94,033)	62,232
Increase in creditors		289,630	26,078
Net cash used in operating activities		<u>242,707</u>	<u>(232,370)</u>

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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

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.

(d) Company status

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

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting policies - continued

(e) Income

Income is recognised in the Statement of Financial Activities (SoFA) when the charity is entitled to the income, the amount can be measured reliably, and it is probable that the income will be received. The following specific policies are applied:

Donations

Income from donations is recognised when the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Other Trading activities

Income from other trading activities includes income generated by the charity's wholly owned trading subsidiaries. This includes income from the sale of goods and the provision of services.

Income is recognised when the significant risks and rewards of ownership have transferred to the buyer, the amount can be measured reliably, and it is probable that the economic benefits will flow to the charity.

Investment Income

Investment income is recognised on a receivable basis once the amounts can be measured reliably.

Charitable Activities: Grants and Contract Income

This includes income earned from the delivery of services under contractual arrangements and performance-related grants received to support the charity's objectives.

This income is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

Where income is received in advance of meeting any performance-related conditions, it is deferred until those conditions are satisfied.

Charitable Activities: Trading income

Income from trading includes income earned from the supply of goods or services under contractual arrangements which further the charity's core activities. Income is recognised as earned as the related goods or services are provided.

Other income

This includes reimbursements for costs incurred by the charity on behalf of third parties, such as staff time, shared office costs, or project-related expenses.

Income is recognised when the charity has legal entitlement to the reimbursement, the amount can be measured reliably, and it is probable that the income will be received. Where recoveries relate to specific projects or services, they are recognised in line with the associated expenditure.

Deferred Income

Income received in advance of the provision of a specified service, or performance related condition of a grant, is deferred until the criteria for income recognition are met.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting policies - continued

(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
----------------------	---------

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.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting policies - continued

(j) Investments

Investments are initially recognised at cost and subsequently measured at cost less impairment. Impairment losses are recognised in the Statement of Financial Activities. Investments are reviewed annually for indicators of impairment, and any losses are recognised where the recoverable amount is lower than the carrying value.

(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 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.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting policies - continued

(q) Employee benefits

Employee benefits are recognised as an expense when the charity is obligated to make payments in exchange for services received. This includes wages, salaries, social security costs, and pension contributions.

Short-term benefits such as paid leave are recognised as an expense in the period in which the service is provided. An accrual is made for any outstanding holiday entitlement at the year-end where material.

Pension contributions to defined contribution schemes are charged to the Statement of Financial Activities in the period to which they relate. Any unpaid contributions at the year-end are recognised as a liability.

(r) Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term, reflecting the ongoing use of the equipment. Commitments under non-cancellable operating leases are disclosed in the notes to the financial statements, analysed between amounts due within one year and after more than one year.

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.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

3. Financial Activities of the Charity

The financial activities shown in the consolidated statement include 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:

		2025/26	2024/25
		£	£
Income from			
	Donations	167,021	139,578
	Charitable Activities	1,218,685	1,366,472
	Other	14,117	133,658
	Total income	1,399,823	1,639,708
Expenditure on			
	Raising Funds	136,520	33,084
	Charitable Activities	1,202,078	1,944,772
	Total expenditure	1,338,598	1,977,856
	Net movement in funds	61,225	(338,148)
Total Funds			
	At the beginning of the year	1,869,311	2,207,459
	Movement in funds for the year	61,225	(338,148)
	Total Funds at the end of the year	1,930,536	1,869,311
Represented by			
	Restricted funds	532,149	554,454
	Unrestricted funds	1,398,387	1,314,857
		1,930,536	1,869,311

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

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 are 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.

On 4 December 2025, Business Services at CAS Limited changed its name to CAS Insurance Services Limited.

	CAS		
	Insurance Services Limited	IT Services at CAS Limited	DBS at CAS Limited
Company registration number	03332778	04281770	02919237
2025/26	£	£	£
Turnover	229,270	100,642	195,553
Cost of sales	0	(49,106)	(150,773)
Gross Profit	229,270	51,536	44,780
Administrative expenses	(147,349)	(42,716)	(35,921)
Operating Profit	81,921	8,820	8,859
Interest receivable and similar income	3,079	0	0
Profit after tax	85,000	8,820	8,859
Retained Earnings			
At the beginning of the year	90,322	5,255	13,991
Profit for the year	85,000	8,820	8,859
Distribution - donation to parent company	(85,322)	(5,255)	(13,991)
Retained earnings at the end of the year	90,000	8,820	8,859

Administrative expenses above include management charges of £13,941 for Insurance Services, £5,277 for IT Services and £3,485 for DBS Services to Community Action Suffolk, the Charity.

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

2025/26	£	£	£
Operating Profit	81,921	8,820	8,859
The aggregate of the assets, liabilities and funds was:			
Assets	387,557	18,375	31,954
Liabilities	(297,555)	(9,553)	(23,093)
	90,002	8,822	8,861

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

4. Subsidiary Companies (continued)

	CAS		
	Insurance	IT Services at	DBS at CAS
	Services	CAS Limited	Limited
	Limited	CAS Limited	Limited
Company registration number	03332778	04281770	02919237
2024/25	£	£	£
Turnover	201,181	86,263	162,168
Cost of sales	0	(39,291)	(120,964)
Gross Profit	201,181	46,972	41,204
Administrative expenses	(119,661)	(41,717)	(27,213)
Operating Profit	81,520	5,255	13,991
Interest receivable and similar income	3,802	0	0
Profit after tax	85,322	5,255	13,991

Retained Earnings

At the beginning of the year	52,840	7,444	16,178
Profit for the year	85,322	5,255	13,991
Distribution - donation to parent company	(47,840)	(7,444)	(16,178)
Retained earnings at the end of the year	90,322	5,255	13,991

Administrative expenses above include management charges of £12,213 for Insurance Services, £5,176 for IT Services and £3,306 for DBS Services to Community Action Suffolk, the Charity.

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

2024/25	£	£	£
Operating Profit	81,520	5,255	13,991

The aggregate of the assets, liabilities and funds was:

Assets	372,155	31,644	52,076
Liabilities	(281,831)	(26,387)	(38,083)
	90,324	5,257	13,993

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

5. Group Income

2025/26	Unrestricted Funds	Restricted Funds	Total Funds 2025/26	Unrestricted Funds	Restricted Funds	Total Funds 2024/25
	£	£	£	£	£	£
Donations	492	0	492	1,321	0	1,321
Grants Receivable by strategic priority:						
Priority 1 - Build capacity and sustainability in VCSE sector	79,029	242,739	321,768	128,192	647,282	775,474
Priority 2 - Community and Voluntary Action	92,979	162,527	255,506	132,892	35,225	168,117
Priority 3 - Strategic relationships and partnerships	62,979	42,461	105,440	118,391	39,276	157,667
	234,987	447,727	682,714	379,475	721,783	1,101,258
Trading income by strategic priority:						
Priority 1 - Build capacity and sustainability in VCSE sector	136,542	0	136,542	101,096	3,120	104,216
Priority 2 - Community and Voluntary Action	107,204	1,070	108,274	107,670	0	107,670
Priority 3 - Strategic relationships and partnerships	100,240	456	100,696	86,412	0	86,412
	343,986	1,526	345,512	295,178	3,120	298,298
Contract income by strategic priority						
Priority 1 - Build capacity and sustainability in VCSE sector	0	9,746	9,746	0	0	0
Priority 2 - Community and Voluntary Action	0	14,245	14,245	0	0	0
Core Services	0	166,470	166,470	0	0	0
	0	190,461	190,461	0	0	0
Other Income	14,117	0	14,117	5,298	128,360	133,658

6. Total Group Expenditure

2025/26	Staff costs	Other costs	Depreciation	Support costs	Total 2025/26
	£	£	£	£	£
Costs of raising funds:	168,713	257,154	0	136,520	562,387
Charitable activities:					
Priority 1 - Build capacity and sustainability in VCSE sector	267,546	42,419	0	121,605	431,570
Priority 2 - Community and Voluntary Action	172,966	68,789	0	98,214	339,969
Priority 3 - Strategic relationships and partnerships	114,937	(21,612)	0	53,557	146,882
Core	152,335	52,373		43,250	247,958
	707,784	141,969	0	316,626	1,166,379
Total resources expended	876,497	399,123	0	453,146	1,728,766
Support costs	292,217	143,792	17,137	(453,146)	0
	1,168,714	542,915	17,137	0	1,728,766

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

In the current period £712,715 of charitable activities costs were restricted (2025: £1,196,717). The remainder was unrestricted.

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

	Governance	Other support costs	Total allocated	Allocation basis
	£	£	£	
Staff costs	20,582	271,635	292,217	Staff time
Other costs	26,820	116,972	143,792	Direct use
Depreciation	0	17,137	17,137	Direct use
	47,402	405,744	453,146	

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 2026

6. Total Group Expenditure (continued)

2024/25	Staff costs £	Other costs £	Depreciation £	Support costs £	Total 2024/25 £
Costs of raising funds:	138,105	210,744	0	132,386	481,235
Charitable activities:					
Priority 1 - Build capacity and sustainability in VCSE sector	433,608	499,878	0	259,021	1,192,507
Priority 2 - Community and Voluntary Action	225,944	91,830	0	81,205	398,979
Priority 3 - Strategic relationships and partnerships	131,166	50,952	0	71,868	253,986
	<u>790,718</u>	<u>642,660</u>	<u>-</u>	<u>412,094</u>	<u>1,845,472</u>
Total resources expended	<u>928,823</u>	<u>853,404</u>	<u>-</u>	<u>544,480</u>	<u>2,326,707</u>
Support costs	413,523	111,227	19,730	(544,480)	0
	<u>1,342,346</u>	<u>964,631</u>	<u>19,730</u>	<u>-</u>	<u>2,326,707</u>

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

	Governance £	Other support £	Total allocated £	Allocation basis
Staff costs	19,208	394,315	413,523	Staff time
Other costs	20,100	91,127	111,227	Direct use
Depreciation	0	19,730	19,730	Direct use
	<u>39,308</u>	<u>505,172</u>	<u>544,480</u>	

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

7. Staff Costs

The average monthly number of employees during the period was:

Administration

Field Officers and Infrastructure Services

2025/26	2024/25
No.	No.
8	8
35	40
<u>43</u>	<u>48</u>

Wages and salaries

Social security costs

Pension costs

Agency staff costs

Other staff related costs

£	£
1,014,138	1,199,398
99,156	101,218
31,916	40,970
<u>1,145,210</u>	<u>1,341,586</u>
8,664	0
14,840	0
<u>1,168,714</u>	<u>1,341,586</u>

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

Number of employees whose total emoluments (excluding employer pension costs) for the reporting period fall within each band of £10,000, from £60,000 upwards.

	2025/26	2024/25
	No.	No.
£70,000 - £80,000	<u>1</u>	<u>1</u>

The key management personnel in the year received a total remuneration of £224,721 (2025: £262,609).

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

8. Net Incoming/(Outgoing) Resources

	Total 2025/26 £	Total 2024/25 £
Net incoming/(outgoing) resources are stated after charging:		
Depreciation of owned tangible fixed assets	16,352	16,590
Amortisation on owned intangible fixed assets	785	3,140
Remuneration of the company's auditors (inclusive of irrecoverable VAT)		
- audit of charity	24,840	18,300
- non-audit services	1,980	1,800

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

	Fixtures & fittings £	Freehold property £	Total £
Cost			
As at 1 April 2025	29,991	1,163,760	1,193,751
Additions	0	0	0
Disposals	0	0	0
As at 31 March 2026	29,991	1,163,760	1,193,751
Depreciation			
As at 1 April 2025	9,983	253,480	263,463
Charge for the year	2,000	14,352	16,352
On disposals	0	0	0
As at 31 March 2026	11,983	267,832	279,815
Net book value			
As at 31 March 2026	18,008	895,928	913,936
As at 31 March 2025	20,008	910,280	930,288

Included in freehold property is land of £450,000 (2025: £450,000) that is not depreciated.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

11. Intangible fixed assets for the group and charity

	Group		Charity	
	Software Application	Total	Software Application	Total
	£	£	£	£
Cost				
As at 1 April 2025	14,820	14,820	9,420	9,420
Additions	4,133	4,133	0	0
Disposals	0	0	0	0
As at 31 March 2026	18,953	18,953	9,420	9,420
Depreciation				
As at 1 April 2025	14,035	14,035	8,635	8,635
Charge for the year	785	785	785	785
On disposals	0	0	0	0
As at 31 March 2026	14,820	14,820	9,420	9,420
Net book value				
As at 31 March 2026	4,133	4,133	0	0
As at 31 March 2025	785	785	785	785

12. Investments in subsidiaries

	Total 2025/26 £	Total 2024/25 £
Cost		
As at 1 April 2025	6	6
As at 31 March 2026	6	6

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

CAS Insurance Services Limited

IT Services at CAS Limited

DBS at CAS Limited

13. Other Investments for the group and charity

	Other Investments £	Total £
Cost		
As at 1 April 2025	3,000	3,000
Disposal	(3,000)	(3,000)
As at 31 March 2026	-	-
Revaluation		
As at 1 April 2025	(2,150)	(2,150)
Revaluation in year	2,150	2,150
As at 31 March 2026	-	-
Net book value		
As at 31 March 2026	-	-
As at 31 March 2025	850	850

During 2019/20 the charity invested in Cirican LLP. The investment was sold in the year as Cirican LLP was dissolved.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

14. Debtors

	Group		Charity	
	2025/26	2024/25	2025/26	2024/25
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	136,556	97,798	67,178	77,360
Prepayments and accrued income	87,639	32,364	81,195	24,186
Amounts owed by subsidiary undertakings	0	0	18,151	126,623
	224,195	130,162	166,524	228,169

Included within the Charity's trade debtors are the Q4 subsidiary accommodation charges (2025: management and accommodation charges). These amounted to £1,671 (2025: £4,097) CAS Insurance Services Ltd, £540 (2025: 1,441) DBS at CAS Ltd and £1,038 (2025: £2,403) IT Services at CAS Ltd. Included within the Charity's accrued income are the Q4 subsidiary management fees. These amounted to £1,781 (2025: £0) CAS Insurance Services Ltd, £755 (2025: £0) DBS at CAS Ltd and £1,548 (2025: £0) IT Services at CAS Ltd.

15. Creditors: Amounts falling due within one year

	Group		Charity	
	2025/26	2024/25	2025/26	2024/25
	£	£	£	£
Trade creditors	66,258	53,412	42,339	38,687
Other creditors	240,532	171,536	8,176	8,151
Accruals and deferred income	354,792	147,567	309,505	113,941
Taxation and social security payable	46,531	45,968	43,375	45,968
Amounts owed to subsidiary undertakings	0	0	0	0
	708,113	418,483	403,395	206,747

	Group & Charity 2025/26	Group & Charity 2024/25
	£	£
Deferred income at 1 April 2025	85,289	100,537
Amounts released to income earned from charitable activities	(85,289)	(100,537)
Amounts deferred in the year	230,500	85,289
Deferred income at 31 March 2026	230,500	85,289

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

16. Financial Commitments

Commitments under operating leases

At 31 March 2026 the group had future minimum lease payments under non-cancellable operating leases as follows:

	2025/26	2024/25
	£	£
Equipment leases		
Not later than one year	5,395	11,185
Later than one year and not later than five years	<u>12,140</u>	<u>17,535</u>
Total Equipment leases	<u>17,535</u>	<u>28,720</u>

Capital Commitments

At 31 March 2026 the group had capital commitments of £4,713 (2025: £0).

17. Pension arrangements

Contributions to the charity workplace pension scheme were made in respect of staff. Pension costs are charged to the Statement of Financial Activities when payable. The pension charge for the year amounts to £31,916 (2025: £40,970). Contributions amounting to £0 (2025: £0) were payable to the scheme at 31 March 2026 and are included within creditors.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

18. Restricted Funds - 2025/26

Revenue	1 April 2025	Income	Expenditure	Transfers	31 March 2026
	£	£	£	£	£
Defra - grants towards salary costs	0	45,310	(45,310)	0	0
Macmillan - Lets Talk About Cancer	0	41,625	(42,401)	0	(776)
Macmillan - Volunteer Support	4,076	0	(1,403)	0	2,673
Rural Business & Community Hub - East Suffolk	3,110	0	(607)	0	2,503
SPSL - Food Network - Training	25,000	0	(3,151)	0	21,849
SPSL - Food Network - Marketing & Promotion	15,000	0	(859)	0	14,141
SPSL Food Network	71,084	155,804	(156,715)	0	70,173
Priority 1 - Build capacity and sustainability in VCSE sector	118,270	242,739	(250,446)	0	110,563
East Suffolk Rural Youth Work	6,486	0	0	196	6,682
National Lottery - Reaching Communities	1,775	81,383	(83,158)	0	0
NAVCA - Cadents Project - Centres for Warmth	4,619	28,666	(33,285)	0	0
Suffolk Community Foundation - Sizewell C	0	48,547	(48,547)	0	0
West Suffolk District Council - Capacity Building Courses	3,000	0	(3,000)	0	0
Youth Work Training - Suffolk County Council	196			(196)	0
Volunteer for Health	0	5,001	(5,001)	0	0
Priority 2 - Community and Voluntary Action	16,076	163,597	(172,991)	0	6,682
Awards Funds - various sponsors	1,037	455	(701)	0	791
Defra - Rural Housing	0	42,462	(42,462)	0	0
VCS Emergencies partnership (British Red Cross)	6,000	0	(6,000)	0	0
Priority 3 - Strategic relationships and partnerships	7,037	42,917	(49,163)	0	791
Contracts					
Sizewell C - ESV	0	14,245	(14,245)	0	0
Suffolk County Council - VCFSE infrastructure services	0	166,470	(204,708)	50,696	12,458
Suffolk County and District Councils - Funding 4 Suffolk Portal	0	9,746	(9,746)	0	0
	0	190,461	(228,699)	50,696	12,458
Revenue	141,383	639,714	(701,299)	50,696	130,494
Brightspace	338,147	0	(10,630)	0	327,517
Kirkley Centre	74,924	0	(786)	0	74,138
Capital (expenditure split equally to 3 priorities)	413,071	0	(11,416)	0	401,655
Total	554,454	639,714	(712,715)	50,696	532,149

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

Note

a) During the year the funder agreed to transfer the remaining funds from Youth Work Training to East Suffolk Rural Youth Work

b) As part of the Suffolk County Council contract, there is a requirement to generate income. Funds have been transferred from unrestricted funds to meet the requirement. The SCC contract relates to the provision of VCFSE infrastructure services.

c) These funds were previously classified as a grant under priority 1

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

18. Restricted Funds - 2024/25

Revenue		1 April 2024	Income	Expenditure	Transfers	31 March 2025
		£	£	£	£	£
Defra - grants towards salary costs		0	45,310	(45,310)	0	0
Suffolk County and District Councils - grant towards Funding 4 Suffolk Portal		0	9,462	(9,462)	0	0
Social Enterprise		8,249	0	(8,249)	0	0
Babergh Mid Suffolk Social Enterprise		0	27,700	(27,700)	0	0
Rural Business & Community Hub - East Suffolk		1,930	9,839	(8,659)	0	3,110
Full Cost Recovery Training & Support		0	6,432	(6,432)	0	0
Suffolk County Council Together for Suffolk		5,980	0	(5,980)	0	0
IDAB Support		0	3,000	(3,000)	0	0
Macmillan - Lets Talk About Cancer		0	44,355	(44,355)	0	0
Macmillan - Volunteer Support		0	6,761	(2,685)	0	4,076
Suffolk County Council Food Bank support work	a	135,772	225,000	(360,772)	0	0
East Suffolk Food Network	a	0	38,892	(38,892)	0	0
Babergh Mid Suffolk Food Network	a	0	88,919	(88,919)	0	0
SPSL Food Network	a	40,707	232,269	(201,892)	0	71,084
SPSL - Food Network - Training	a	0	25,000	0	0	25,000
SPSL - Food Network - Marketing & Promotion	a	0	15,000	0	0	15,000
Priority 1 - Build capacity and sustainability in VCSE sector		192,638	777,939	(852,307)	0	118,270
East Suffolk Council - Volunteering campaign		8,718	0	(8,718)	0	0
Geoffrey Watling - East Suffolk Volunteering		3,773	0	(3,773)	0	0
Mens Sheds		7,607	0	(7,607)	0	0
Suffolk Good Neighbours Scheme - The National Lottery Community Fund		23,560	(4,964)	(18,596)	0	0
National Lottery - Reaching Communities		0	1,850	(75)	0	1,775
West Suffolk District Council - Capacity Building Courses		0	3,000	0	0	3,000
NAVCA - Cadents Project - Centres for Warmth		0	12,500	(7,881)	0	4,619
Early Years Toddler Group		12,252	3,249	(15,501)	0	0
Babergh & Mid Suffolk District Council - Parent & Child Group		4,929	0	(4,929)	0	0
Tackling Poverty Partnership		0	18,000	(18,000)	0	0
Kirkley Centre Holiday Activity Fund		0	1,590	(1,590)	0	0
Youth Work Training - Suffolk County Council	b	3,645	0	(3,449)	0	196
Suffolk Youth Focus	b	83,389	0	(83,389)	0	0
East Suffolk Rural Youth Work	b	44,284	0	(37,798)	0	6,486
Priority 2 - Community and Voluntary Action		192,157	35,225	(211,306)	0	16,076
VCFSE Engagement Lead		23,047	0	(23,047)	0	0
West Suffolk Locality Funding		43,876	0	(43,876)	0	0
Climate Change		5,104	0	(5,104)	0	0
VCS Emergencies partnership (British Red Cross)		0	6,000	0	0	6,000
Defra - Rural Housing		0	33,275	(33,275)	0	0
Suffolk North East Essex VCSE Leadership		13,750	0	(13,750)	0	0
West Suffolk UKSPF		1,661	0	(1,661)	0	0
Awards Funds - various sponsors		1,189	824	(976)	0	1,037
Priority 3 - Strategic relationships and partnerships		88,627	40,099	(121,689)	0	7,037
Revenue		473,422	853,263	(1,185,302)	0	141,383
Brightspace		348,777	0	(10,630)	0	338,147
Kirkley Centre		75,709	0	(785)	0	74,924
Capital (expenditure split equally to 3 priorities)		424,486	0	(11,415)	0	413,071
Total		897,908	853,263	(1,196,717)	0	554,454

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

Note

a) These funds were previously classified as priority 2

b) These funds were previously classified as priority 1

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

18. Restricted Funds (continued)

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

A three year contract was awarded during the year from SCC for the provision of VCFSE infrastructure services.

19. Analysis of net assets between funds

	2025/26	2025/26	2025/26
	Unrestricted	Restricted	Total
	£	£	£
Group			
Tangible fixed assets	512,281	401,655	913,936
Intangible fixed assets	4,133	0	4,133
Investments	0	0	0
Net current assets	989,651	130,493	1,120,144
Total	1,506,065	532,148	2,038,213
Charity			
Tangible fixed assets	512,281	401,655	913,936
Intangible fixed assets	0	0	0
Investments	6	0	6
Net current assets	886,101	130,493	1,016,594
Total	1,398,388	532,148	1,930,536
	2024/25	2024/25	2024/25
	Unrestricted	Restricted	Total
	£	£	£
Group			
Tangible fixed assets	517,217	413,071	930,288
Intangible fixed assets	785	0	785
Investments	850	0	850
Net current assets	905,571	141,383	1,046,954
Total	1,424,423	554,454	1,978,877
Charity			
Tangible fixed assets	517,217	413,071	930,288
Intangible fixed assets	785	0	785
Investments	856	0	856
Net current assets	795,999	141,383	937,382
Total	1,314,857	554,454	1,869,311

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

20. Analysis of changes in net debt

	At 1 April 2025 £	Cash flows £	Other non- cash changes £	At 31 March 2026 £
Cash and cash equivalents				
Cash	459,684	74,810	0	534,494
Cash equivalents	875,591	193,977	0	1,069,568
Total	1,335,275	268,787	0	1,604,062

21. Related party transactions

During the 2025/26 financial year, the following transactions took place between the charity, and its wholly owned subsidiary companies:

- The charity recharged staff and administrative costs to the subsidiaries totalling £35,700 (2025: £33,084). These charges were made on a cost recovery basis.
- The subsidiaries donated £104,568 (2025: £71,462) of profits to the charity under the Gift Aid scheme.
- The charity and its subsidiaries engaged in transactions with external organisations in which a trustee of the charity and a director of a subsidiary respectively hold positions of influence. These transactions related to the provision of goods or services and were conducted on normal commercial terms. The total value of sales to related parties was £5,937 (2025: £4,347). The total value of purchases from related parties was £1,968 (2025:£0).

At the year-end, a balance of £18,151 (2025: £126,623) was due from the subsidiaries to the charity. This amount is included within debtors.

No trustee received any remuneration or other benefits from the charity or its subsidiaries during the year (2025: £nil), other than the reimbursement of £43 (2025: £129) of expenses incurred in the performance of their duties to one trustee.

All transactions were conducted at arm's length and in accordance with the charity's conflict of interest and governance policies. Trustees and directors did not participate in decisions where a conflict of interest was identified.

22. Government grants

Income from government grants comprises

	2025/26 £	2024/25 £
Grants supporting specific activities	243,575	658,426
Grants supporting general charitable activities	234,988	378,976