

ANNUAL REPORT AND FINANCIAL STATEMENTS

Year ended
31st March 2024

**2023
—
2024**





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THE FINER DETAILS

Charity Registration No.	1150501
Company Registration No.	08316345
Registered Office	Community Action Suffolk, Brightspace, 16 Hadleigh Road, Ipswich, Suffolk. IP2 0HH
Patron	Clare, Countess of Euston – Lord Lieutenant of Suffolk
Chief Executive	Hannah Reid



MEET OUR TRUSTEES

Chair - Mr Kevin Ward

Director and Chair of CAS subsidiaries - John Shaw

Ben Matthews- Appointed 16/11/2017

Mike Locke- Appointed 19/11/2020

Ashley Smith - Appointed 19/11/2020

Mehmet Duzgun - Appointed 03/03/2023

Charlotte Bate- Appointed 08/09/2023

Rhiannon King- Appointed 08/09/2023

Iain Dunnett, Trustee & Director of Subs-Appointed 17/11/2022

Andy Wright, Trustee & Director of Subs-Appointed 03/03/2023

Brian Parrott- Resigned on 04/07/2023

Baroness Ros Scott- Resigned on 08/09/2023



EXECUTIVE TEAM

Chief Executive

Hannah Reid

Director of Operations

Sarah Lungley

Director of Innovation and Business Development

Sam Vinyard-Jones



AUDITORS

Ensors Accountants LLP, 159 Princes Street, Ipswich, Suffolk, IP1 1QJ

PRINCIPLE BANKERS

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

SOCIAL MEDIA



@CASuffolk



Community Action Suffolk



@CommActionSuffolk



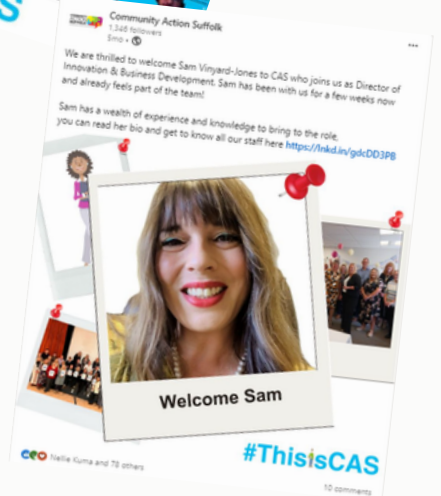
community-action-suffolk



Info@communityactionsuffolk.org.uk



www.communityactionsuffolk.org.uk



FROM THE CHAIR

I can't start with time flies again, but it really does. We're through yet another year where both as a country and county we have seen some quite dramatic changes.

The lack of money throughout the systems and the challenges of the cost of living crisis are still there. Terrific work has been done and I'm again proud of how CAS has worked hard with other local and national organisations to tackle the challenges faced by so many. However, the real impact on budgetary cuts is arguably yet to be seen and it is a great concern to many as to how this will affect the VCFSE sector.



Hannah Reid and her team are settled in and doing a fantastic job, increasing and improving collaboration within the sector and local geography. We truly believe that the best way forward as a county, and indeed as a country, is to pull together and forge alliances. If we play to our strengths and strive for that continual improvement and progression towards a better future for everyone across the county, we maximise our chances of success.

“

**Challenge, Changes
and Success.**

”

Funding will be a big focus for us and many in the sector through the next year and beyond. We will all be affected by cuts at a local and national level. At CAS we are working towards more innovative ideas and we continually look to support others in the sector who are striving to look at new and different ways of achieving their goals. Again, collaboration is likely to be a key factor for the whole of the VCFSE sector in tackling this daunting challenge.

Finally, I would like to extend some thanks. First, to everyone out there who has given up their time and expertise to volunteer for their community. Whether it's for a charity, local sports club, village hall, religious community or for a friend or neighbour, you're wonderful and we would love to see your efforts emulated by all – alone this would make a massive difference to the challenges we face in Suffolk.

Second, I would like to thank Hannah Reid and her team for their ongoing work and amazing efforts to lead the way in both Suffolk, but also nationally. Hannah has had a great first year and wisely built on the impressive work that has gone before her.

Third, I would like to acknowledge and thank the board of trustees. We have a brilliant team of individuals with a variety of skills and personalities and without exception, they all add a huge amount of value, challenge and support.

The team is always forging together and striding forward, I couldn't be more proud to be Chair of such a great organisation.



Kevin Ward - Chair of Trustees

“

Thank you to everyone out there who has given up their time and expertise to volunteer for their community.

”

FROM THE CHIEF EXECUTIVE

I'm delighted to present my first Annual Report as CAS's Chief Executive. What a year it has been! The breadth and depth of the activity that takes place here at CAS each year in our quest to support Suffolk's Voluntary sector, never ceases to amaze me and I'm immensely proud to lead a team of people so dedicated to the work we do and the myriad of organisations and groups we support.

The environment in which we all operate as Voluntary sector organisations continues to throw challenges our way. Funding instability, volunteer shortages and increased demand for services, requires ever increasing resource investment and for many, that has been in short supply again this year.

At CAS, we have seen our fair share of change during this year – we have said goodbye to some fantastic colleagues and welcomed new members of team, we've begun reviewing our current strategy and adapted activity to address need where required and, as is often the case in the Voluntary sector, we've seen some key projects come to the end of their funding and become community legacies.

But our core function as a Local Infrastructure Organisation always remains the same – we continue to drive forward local volunteering and community action, we continue to support capacity building and organisation development in VCFSE organisations, we continue to lobby and influence those in positions of power locally and nationally, and we continue to advocate the importance of collaboration and partnerships – and in doing all this, we continue to strive for aspirational growth of a Voluntary sector in Suffolk that is absolutely essential for our communities.

I'd like to thank CAS staff and trustees for their overwhelming support during my first 12 months in role and for all they do on a daily basis to ensure we deliver projects and services to the highest standards.

I hope you enjoy reading the report

Hannah Reid- Chief Executive



COMPLIANCE

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 2024. 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.

THE 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.



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 49 members of staff operating from two physical bases, one in Ipswich and one in Lowestoft. To help achieve its aims CAS works with a range of partners across the whole of the Suffolk System including but not exclusively Suffolk County Council, District and Borough Councils, private sector, health sector, 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.

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.
- 2 To stimulate and develop impactful community and voluntary action.
- 3 To create and maintain influential, equitable and beneficial relationships between the public, business and voluntary community and social enterprise sector.
- 4 To develop CAS as a sustainable and essential business in Suffolk, driven by continuous improvement and innovation.



1

Build capacity and sustainability in the VCFSE Sector

We have achieved

COMMUNITY BUILDINGS

Users registered on the YourHall site for the period

236

13,200

Unique hits/visits to the YourHall site



25

Purchases via the CAS online shop

PRO-HELP



ProHelp applications received

32

applicants to professional support matched.

46

9

QUALITY FRAMEWORK

Organisations worked with towards achieving Quality Standards

92

Organisations registered and downloaded the CAS HealthCheck



4

Organisations achieving the Quality Standard during the period



DOWNLOAD

FINANCIAL SUSTAINABILITY

92

new users registered for the Funding 4 Suffolk portal during the period

3,403

Funding searches performed on the Funding 4 Suffolk portal



Unique hits/visits to the Funding 4 Suffolk portal

36,940



TRAINING AND EVENTS

1,430

Participants attended Training & Events

Training course and events delivered

131

67

Training course delivered

875

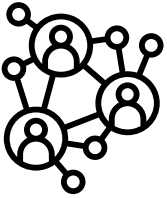
LEARN

Learners supported

21

Closed courses delivered to VCFSE organisations

NETWORKS AND CONFERENCES



59

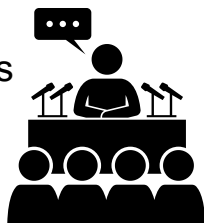
Networks hosted.

Individuals attended networking events

401

3

Conferences delivered



SAFEGUARDING

48

Organisations received bespoke safeguarding support



34

Safeguarding courses were delivered

Individuals in total attended Safeguarding courses

570

BUSINESS SUPPORT

45

Organisations supported

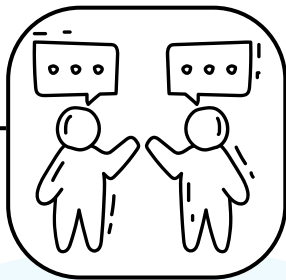
Individuals supported

121

TALKING ABOUT CANCER TOGETHER (Jan to March)

89

Organisations engaged with the project



32

Meetings attended to support the project

1

Trial workshop delivered

Talking About Cancer Together is a 3-year Macmillan sponsored project, within Community Action Suffolk. The aim is to encourage conversation and draw awareness to the difficulties around talking about cancer, whilst highlighting the support services within Suffolk, both for cancer and non-cancer related issues.

In March 2024 Nellie our Talking About Cancer Together Support Officer facilitated a trial workshop. The workshop used specially designed discussion cards which were used to open up safe conversations about Cancer. This successful trial means that this format can be shared with the VCFSE sector to support open discussions.



CAS staff take part in the trial workshop



Nellie Kumar, Talk About Cancer Together Support Officer



In our small charity the workload had become overwhelming. This affected our confidence. Input from Community Action Suffolk helped us to be courageous and take action to change this.

“

Safeguarding

Thank you for your time this afternoon- our long phone call was invaluable in helping us ensure that our Village Hall Safeguarding is in robust shape. The resources you've sent and signposted are just what we need - in fact we feel we have struck gold in finding you - and it's great to know that you are there if we need further support. We shall undoubtedly be in touch again in the near future!

”

Quality Standard

I think it is a brilliant tool. What I love about the Quality Standard is that we meet a standard but more importantly we have a clear process to follow that enables us to see what we have and our gaps. I feel I am working with a secure partner with CAS. The Quality Standard, your support, the example policies and procedures make it the best £500 any organisation can spend

”

Knowledgeable

Interesting

Friendly

Value

Useful

Supportive

Professional

LOOKING BACK ON... Funding4Suffolk

“ **The portal has lots of information including what the grant will and won't fund** ”

In January 2024 our Financial Sustainability Officer, Andy Cooke was thrilled to visit Kelvin Silburn and his colleagues at Riding for the Disabled (Woodbridge & District Group) who was one of the many recipients of funding after using the Funding 4 Suffolk portal operated by Community Action Suffolk. We wanted to find out how Funding4Suffolk helped them.

What do you use Funding 4 Suffolk for?

The majority of our grants are for running costs, we subsidise everything we do. A lot of it is just us making sure cost doesn't become a barrier to participation. It would be terrible if our costs turned people away. There is an endless conveyor belt of things we need and to replace. We use the Funding 4 Suffolk portal to search for the grants we need to cover these very specific costs.



Kevin Silburn, RDA (Woodbridge & District Group) with Andy Cooke from CAS

How does using the Funding 4 Suffolk portal help find the right grant for you?

The filter function is really useful to us. Grants are very specific in what they will fund and with the variety of needs that we have it is really helpful to be able to quickly find the grant that will meet our needs. We use the portal to shortlist for grants to make sure we find the grant that we can meet the criteria for. The funding alert system is also helpful to make sure opportunities are not missed and the fact that it is free is vital.

Funding 4 Suffolk is a completely free portal allowing those who use it easy access to hundreds of grant options.

2 To stimulate and develop impactful community and voluntary action.



VOLUNTEERING

290
 Organisations supported to develop their volunteering policies and practice.

New volunteer opportunities registered on Volunteer Suffolk.

Number of organisations registered on Volunteer Suffolk.

No. of volunteers registering an interest in a volunteering opportunity.

443

REGISTER NOW!

380

No. of interests registered for volunteering opportunities on Volunteer Suffolk.

110

599

5 Volunteering Campaigns.

258 Number of learners attending volunteer training and/or workshops



Volunteer Suffolk is a free platform which allows Volunteer Managers and Coordinators to advertise their volunteering opportunities across Suffolk. It also allows potential volunteers the ability to search for the most up to date volunteering roles in their area. Administered by our Volunteering Team, Volunteer Suffolk is a great resource for supporting volunteering in Suffolk.

www.volunteersuffolk.org.uk

Surveys and site identifications completed

14

RURAL HOUSING

8

Affordable new homes built for local people.

46

Representations at meetings



GOOD NEIGHBOUR SCHEME



Good Neighbour Schemes active and operating in Suffolk.

44

MEN'S SHED

Men's Sheds operating around in Suffolk

23



Men's Sheds under development

6

COMMUNITY FOOD TEAM

117

Total meetings either face to face or online



VCSFE

371

Network members



216

Different VCSFE organisations, parish, town, district and town councils represented in membership.

PHT LOCAL CONVERSATIONS

20

Young people participating in Kirkley Youth Voice



Engagement with young people in Haverhill to hear their voice about what matters to them

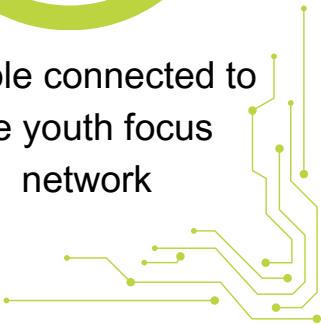
500

732

No. of individuals participating in the Local conversations: Kirkley

659

People connected to the youth focus network



YOUTH FOCUS

318

Interactions, phone calls, 1:1 support

Training sessions facilitated

13



East Suffolk Rural Youth Project

40

Network meetings attended

Consultations with young people completed

3



Parent and Child Groups

37

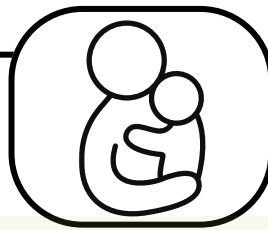
Existing groups visited

New groups supported

8

1

Showcase event attended by over 20 Early Years professionals



LOOKING BACK ON... Early Years in Suffolk Showcase Event



In December 2023 Our Community Development Officer for Parent and Child Groups, Sarah Pink hosted the Early Years in Suffolk Showcase Event in Ipswich. The event was attended by 20 Early Years Professionals and included a host of incredible guest speakers.

3

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

CAS COMMUNICATIONS









153,779

Page views on CAS website

http://



SOCIAL MEDIA

Followers				Impressions	
	3182		1012		90,664
	1002		4074		45,453
					12,824
					84,083

CAS NETWORK AS OF 31ST MARCH 2024

2163

Organisations

↑ up by

212

3695

Individuals


↑ up by

497

IT SUPPORT

264


Customers



294

Queries resolved from VCFSE sector

19



Website training sessions delivered

Websites hosted

362

Suffolk VCFSE Leaders meetings

11

VCFSE Leaders meeting



Research

1

State of the VCFSE Sector Executive Summary published

Rural Services Survey Summary and Full Data Set published

1



Number of contacts from VCFSE organisations for advice/ support

2

Climate Change

3

Links made with specialist organisations



Digital

Number of organisations receiving digital training and/or support as a way of promoting services and improving web presence

171

LOOKING BACK ON...

Marketing Information and Networking Event

In March 2024 we hosted an information and networking event for our marketing colleagues in the VCFSE sector. We were joined by broadcaster Nic Pandolfi who discussed social media use in the sector.



Delegates at the Marketing information and networking event



Our Chief Executive Hannah with our guest speaker Nic Pandolfi.

4

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

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.



Our Chair of Trustees Kevin Ward with our Chief Executive Hannah Reid.

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**
- ✓ **People, Culture and Inclusion 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 enhancement of £1,937.50 (FTE) in January 2023. The next pay review was in April 2024.



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 at CAS Ltd and IT Services at CAS Ltd.

Business Services at CAS Ltd has been audited in 2023-24 . 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 2024, the top risk was:



Highest risk as off 31st March 2024

Lack of income growth from traded services through subsidiaries.

Actions to address the risk

-  Quarterly performance reviews.
-  Increased detail of Management Information (MI) for in-depth trend analysis.
-  Marketing plan review and marketing campaign to promote products and increase profit.
-  Increase awareness amongst CAS charity staff.
-  Director of IBD to review and develop subsidiaries Business Plans.

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) - £516k
- ✓ Amounts to cover leases - £46k
- ✓ Amounts to cover future building maintenance - £90k
- ✓ Amounts to cover sustainable income growth - £180k
- ✓ Amounts to cover Organisational Development - £100k

- ✓ Amounts to cover an orderly wind-down of the Charity should this be required - £255k

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 £1,386k (2023: £1,414k) and free reserves are £199k (2023: £176k) (after designating funds to cover the amounts listed above) against a target of £181k (2023: £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 36 shows an overall deficit for the year of £203k compare to the surplus of £35k in 2022/23. There is a net deficit as planned of £28k in unrestricted funds. Total income has decreased by £470k to £2,085k from £2,555k in 2022/23 Resources expended were £2,287k from £2,520k which is a decrease of £233K.

Total Reserves at 31 March 2024 are £2,284k (2023: £2,487k) of which £1,386k (2023: £1,414k) is unrestricted and £898k (2023: £1,073k) represents restricted funds. CAS has a 3-year budget for 2023 - 2026 along with a sustainable business plan for the same period. The organisation's cash balances at 31 March 2024 stood at £1,536k and are forecast to remain positive. The trustees are therefore happy the charity is a going concern.

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 2024 -2025

CAS's current 3 year strategic plan comes to an end in March 2025 so 2024 will see a review of the current strategy and writing of the next as we prepare to develop our sustainability focus and income diversification further during 2025-28. Leading by example to model sustainable business planning will be a key part of the strategy going forward with further service development, trading growth, and new areas of collaboration with the private sector to benefit both CAS and Suffolk's wider Voluntary sector.

During the year, we will also begin collecting and reviewing data for our next State of the Sector Report to be released in early 2025. Much has changed for the sector in the least 4 years and this key report will help to inform service development and also act as a key data tool for system partners to inform their own strategies and plans in 2025/26 by increasing understanding of the challenges the sector faces.



A river trip, all part of our Employer Supported Volunteering Taster Session held in September 2023









Hannah presents an award to one of our very worthy winners at the 2023 Suffolk Community Awards.



CAS staff have enjoyed more frequent opportunities to come together in person. #ThisIsCAS

Thank you to our Funders.

Funder	Project/ Service
<p>Suffolk County Council</p> 	<p>Core Grant, Suffolk Youth Focus, Foodbank Support, Early Years Development, Ukraine Community Support, ABCD Network and Development, Climate Change.</p>
<p>Babergh and Mid Suffolk District Councils</p> 	<p>Core Grant, Foodbank Support</p>
<p>Ipswich Borough Council</p> 	<p>Core Grant</p>
<p>East Suffolk Partnership</p>  	<p>Rural Proofing, Community Partnerships Development, Youth Development, Volunteer Pathways, Parent Child Group, Holiday Activity Fund, Warm Rooms.</p>
<p>The National Lottery Community Fund</p> 	<p>Suffolk Good Neighbour Network, Suffolk ProHelp</p>



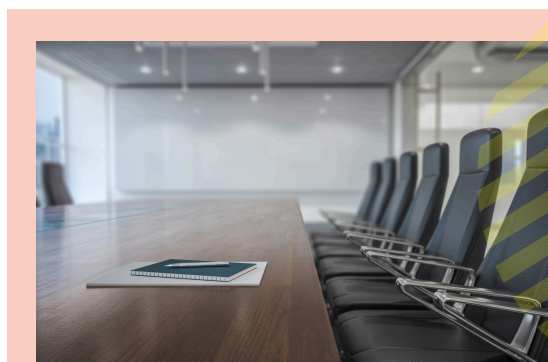
Funder	Project/ Service
<p>Action with Communities in Rural England</p> 	<p>Rural projects and services</p>
<p>Department for Environment Food & Rural Affairs</p> 	<p>Rural projects and services</p>
<p>MHCLG via NAVCA</p>  	<p>VCFSE Emergencies Partnership</p>
<p>West Suffolk Alliance</p> 	<p>VCFSE Health and Engagement Lead</p>
<p>West Suffolk Council</p>  	<p>UKSPF</p>
<p>Macmillian</p> 	<p>Talking About Cancer Together</p>
<p>East Suffolk Council</p> 	<p>Rural Business & Community Hub Fund, Foodbank Support.</p>

Trustees' Responsibilities statement for the Year Ended 31 March 2024

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.

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 5th September 2024 and signed on their behalf by

Kevin Ward

Kevin Ward
Chair of Trustee Board

Ben Matthews

Ben Matthews
Trustee

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

Opinion

We have audited the financial statements of Community Action Suffolk (the "parent charitable company") and its subsidiaries (the "group") for the year ended 31 March 2024 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 2024 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.

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 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.

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

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, 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: 01 October 2024

COMMUNITY ACTION SUFFOLK
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING AN INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income					
Donations	5	1,829	-	1,829	1,562
Other trading activities	4	417,025	-	417,025	444,179
Investments		37,433	-	37,433	15,245
Charitable activities:					
Grants receivable	5	377,676	943,765	1,321,441	1,854,414
Trading income	5	261,177	-	261,177	235,500
Other income	5	8,630	37,048	45,678	3,959
Total		1,103,770	980,813	2,084,583	2,554,858
Expenditure					
Raising funds:					
Fundraising and trading costs	6	409,873	-	409,873	417,668
Charitable activities	6	724,655	1,152,852	1,877,507	2,102,637
Total		1,134,528	1,152,852	2,287,380	2,520,305
Net income/(expenditure)		(30,758)	(172,039)	(202,797)	34,553
Transfers	19	2,922	(2,922)	-	-
Total movement in funds		(27,836)	(174,961)	(202,797)	34,553
Reconciliation of funds					
Total funds brought forward as at 1 April 2023		1,413,850	1,072,869	2,486,719	2,452,166
Total funds carried forward as at 31 March 2024	19	1,386,014	897,908	2,283,922	2,486,719

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10	940,828		963,720	
Intangible assets	11	3,925		7,065	
Investments	14	<u>3,000</u>		<u>3,000</u>	
Total fixed assets			947,753		973,785
Current assets					
Debtors	15	192,394		292,318	
Cash at bank and in hand		<u>1,536,180</u>		<u>1,581,709</u>	
		1,728,574		1,874,027	
Liabilities					
Creditors: amounts due within one year	16	<u>(392,405)</u>		<u>(361,093)</u>	
Net current assets			1,336,169		1,512,934
Creditors: amounts due after more than one year			-		-
Total net assets			<u>2,283,922</u>		<u>2,486,719</u>
Restricted funds	19	897,908		1,072,869	
Unrestricted funds		1,386,014		1,413,850	
Total funds			<u>2,283,922</u>		<u>2,486,719</u>

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

The financial statements on pages 37 to 60 were approved by the Board of Trustees on 5 September 2024 and signed on its behalf by:-

Kevin Ward

Kevin Ward
Chair of Trustee Board

Ben Matthews

Ben Matthews
Trustee

Company Number: 08316345

COMMUNITY ACTION SUFFOLK
UNCONSOLIDATED CHARITY BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10	940,828		963,720	
Intangible assets	12	3,925		7,065	
Investments	13/14	<u>3,006</u>		<u>3,006</u>	
Total fixed assets			947,759		973,791
Current assets					
Debtors	15	206,899		295,691	
Cash at bank and in hand		<u>1,223,929</u>		<u>1,277,796</u>	
		1,430,828		1,573,487	
Liabilities					
Creditors: amounts due within one year	16	<u>(171,128)</u>		<u>(149,874)</u>	
Net current assets			1,259,700		1,423,613
Total net assets			<u>2,207,459</u>		<u>2,397,404</u>
Restricted funds	19	897,908		1,072,869	
Unrestricted funds		1,309,551		1,324,535	
Total funds		<u>2,207,459</u>		<u>2,397,404</u>	

The charity deficit for the year is £189,945 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 on pages 37 to 60 were approved by the Board of Trustees on 5 September 2024 and signed on its behalf by:-

Kevin Ward

Kevin Ward
Chair of Trustee Board

Ben Matthews

Ben Matthews
Trustee

Company Number: 08316345

COMMUNITY ACTION SUFFOLK
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 MARCH 2024

		2023/24	2022/23
		£	£
Cash flows from operating activities			
Net cash provided by / (used in) operating activities		(82,962)	(528,866)
Cash flows from investing activities			
Investment income		37,433	15,245
Purchase of property, plant and equipment		-	(2,341)
Purchase of Software Application		-	(9,420)
Net cash provided by investing activities		<u>37,433</u>	<u>3,484</u>
Change in cash and cash equivalents in the reporting period		<u>(45,529)</u>	<u>(525,382)</u>
Cash and cash equivalents at the beginning of the year	21	1,581,709	2,107,091
Cash and cash equivalents at the end of the year	21	<u>1,536,180</u>	<u>1,581,709</u>
Reconciliation of net income / (expenditure) to net cash flow from operating activities			
Net income / (expenditure) for the reporting period		(202,797)	34,553
Adjustments for:			
Depreciation charges		26,032	26,835
Investment income		(37,433)	(15,245)
(Increase)/Decrease in debtors		99,924	(223,804)
Increase/ (Decrease) in creditors		31,312	(351,206)
Net cash used in operating activities		<u>(82,962)</u>	<u>(528,866)</u>

COMMUNITY ACTION SUFFOLK NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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.

(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.

**COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

(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) Employee benefits

The cost of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(i) Fixed Assets and Depreciation

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

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.

**COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

(j) 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.

(k) Investments

Investments consist of a holding in Cirican LLP and holdings in subsidiary companies and are included at cost, less provision for impairment.

(l) 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.

(m) 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.

(n) 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.

(o) 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.

(p) 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.

(q) 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.

(r) Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the term of the lease.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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 estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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:

	2023/24	2022/23
	£	£
Income		
Incoming resources from:		
Donations	153,788	141,560
Charitable Activities	1,582,618	2,089,914
Other	45,677	3,959
Total income	<u>1,782,083</u>	<u>2,235,433</u>
Expenditure		
Raising Funds	31,257	30,779
Charitable Activities	1,940,771	2,160,368
Total expenditure	<u>1,972,028</u>	<u>2,191,147</u>
Net movement in funds	<u>(189,945)</u>	<u>44,286</u>
Total Funds		
At the beginning of the year	2,397,404	2,353,118
Movement in funds for the year	(189,945)	44,286
Total Funds at the end of the year	<u>2,207,459</u>	<u>2,397,404</u>
Represented by		
Restricted funds	897,908	1,072,869
Unrestricted funds	1,309,551	1,324,535
	<u>2,207,459</u>	<u>2,397,404</u>

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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.

	Business Services at CAS Limited 03332778	IT Services at CAS Limited 04281770	DBS at CAS Limited 02919237
2023/24	£	£	£
Turnover	184,113	78,860	154,052
Cost of sales	-	(32,367)	(112,985)
Gross Profit	184,113	46,493	41,067
Administrative expenses	(137,319)	(39,049)	(24,889)
Operating Profit	46,794	7,444	16,178
Interest receivable and similar income	1,046	-	-
Profit after tax	47,840	7,444	16,178
Retained Earnings			
At the beginning of the year	64,587	2,094	22,634
Profit for the year	47,840	7,444	16,178
Distribution - donation to parent company	(59,587)	(2,094)	(22,634)
Retained earnings at the end of the year	52,840	7,444	16,178

Administrative expenses above include management charges of £10,810 for Business Services, £4,718 for IT Services and £3,342 for DBS Services to Community Action Suffolk, the Charity.

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

2023/24	£	£	£
Operating Profit	46,794	7,444	16,178
The aggregate of the assets, liabilities and funds was:			
Assets	281,528	25,568	33,840
Liabilities	(228,686)	(18,122)	(17,660)
	52,842	7,446	16,180

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

4. Subsidiary Companies (continued)

	Business		
	Services at CAS Limited	IT Services at CAS Limited	DBS at CAS Limited
Company registration number	03332778	04281770	02919237
2022/23	£	£	£
Turnover	172,986	68,082	203,111
Cost of sales	-	(30,620)	(154,969)
Gross Profit	172,986	37,462	48,142
Administrative expenses	(113,475)	(35,368)	(25,508)
Operating Profit	59,511	2,094	22,634
Interest receivable and similar income	76	-	-
Profit after tax	<u>59,587</u>	<u>2,094</u>	<u>22,634</u>
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	<u>64,587</u>	<u>2,094</u>	<u>22,634</u>

Admins charges 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:

2022/23	£	£	£
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)
	<u>64,589</u>	<u>2,096</u>	<u>22,636</u>

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

5. Group Income

	Unrestricted Funds	Restricted Funds	Total Funds 2023/24	Unrestricted Funds	Restricted Funds	Total Funds 2022/23
	£	£	£	£	£	£
Donations	1,829	-	1,829	1,562	-	1,562
Grants Receivable by strategic priority:						
Priority 1 - Build capacity and sustainability in VCSE sector	127,892	112,028	239,920	135,599	279,410	415,009
Priority 2 - Community and Voluntary Action	134,814	697,194	832,008	139,595	566,384	705,979
Priority 3 - Strategic relationships and partnerships	114,970	134,543	249,513	123,595	609,830	733,425
	377,676	943,765	1,321,441	398,790	1,455,624	1,854,414
Trading income by strategic priority:						
Priority 1 - Build capacity and sustainability in VCSE sector	108,171	-	108,171	100,225	760	100,985
Priority 2 - Community and Voluntary Action	81,657	-	81,657	71,023	-	71,023
Priority 3 - Strategic relationships and partnerships	71,349	-	71,349	63,132	360	63,492
	261,177	-	261,177	234,380	1,120	235,500
Other Income	8,630	37,048	45,678	3,565	394	3,959

Income from investments was unrestricted in both periods.

6. Total Group Expenditure

2023/24	Staff costs	Other costs	Depreciation	Support costs	Total 2023/24
	£	£	£	£	£
Costs of raising funds:	133,685	181,665	-	94,523	409,873
Charitable activities:					
Priority 1 - Build capacity and sustainability in VCSE sector	238,409	32,388	-	78,898	349,695
Priority 2 - Community and Voluntary Action	462,289	596,076	-	207,091	1,265,456
Priority 3 - Strategic relationships and partnerships	147,886	41,742	-	72,728	262,356
	848,584	670,206	-	358,717	1,877,507
Total resources expended	982,269	851,871	-	453,240	2,287,380
Support costs	325,096	102,112	26,032	(453,240)	-
	1,307,365	953,983	26,032	-	2,287,380

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

In the current period £1,152,852 of charitable activities costs was restricted (2023: £1,397,428). The remainder was unrestricted.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

6. Total Group Expenditure (continued)

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	19,071	306,024	325,096	Staff time
Other costs	25,830	76,282	102,112	Direct use
Depreciation	-	26,032	26,032	Direct use
	44,901	408,338	453,240	

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

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	-	2,520,305

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	19,947	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	

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

7. Staff Costs

	2023/24	2022/23
	No.	No.
The average monthly number of employees during the period was:		
Administration	7	8
Field Officers and Infrastructure Services	42	44
	<u>49</u>	<u>52</u>
	£	£
Wages and salaries	1,135,536	1,137,798
Social security costs	91,652	91,972
Pension costs	36,789	39,182
	<u>1,263,977</u>	<u>1,268,952</u>
Agency staff costs	15,317	-
Other staff related costs	28,071	1,513
	<u>1,307,365</u>	<u>1,270,465</u>

Other Staff related costs include redundancy payments of £28,071 (2023:£1,513).

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.

	2023/24	2022/23
	No.	No.
£60,000 - £70,000	1	-
£70,000 - £80,000	-	1
	<u>-</u>	<u>1</u>

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

During the year ended 31 March 2024, out of pocket travel expenses of £25 were paid one trustee (2023: £40).

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 £142,453 (2023: £144,022).

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

8. Net Incoming Resources / (expenditure)

Net incoming resources / (expenditure) are stated after charging:	Total 2023/24 £	Total 2022/23 £
Depreciation of owned tangible fixed assets	22,892	24,480
Amortisation on owned intangible fixed assets	3,140	2,355
Remuneration of the company's auditors (inclusive of irrecoverable VAT)		
- audit of charity	14,310	13,500
- audit of one subsidiary	7,314	6,900
- non-audit services	4,206	2,340

9. Taxation

No liability to corporation tax arises on the results reflected in these financial statements. The element relating to the charity qualifies for relief from corporation tax under the Income and Corporation Taxes Act 2010, Sections 466 to 493.

10. Tangible fixed assets for the group and charity

	Office equipment £	Fixtures & fittings £	Freehold property £	Total £
Cost				
As at 1 April 2023	154,664	132,412	1,163,760	1,450,836
Additions	-	-	-	-
Disposals	-	(1,494)	-	(1,494)
As at 31 March 2024	154,664	130,918	1,163,760	1,449,342
Depreciation				
As at 1 April 2023	152,939	109,401	224,776	487,116
Charge for the year	1,150	7,390	14,352	22,892
On disposals	-	(1,494)	-	(1,494)
As at 31 March 2024	154,089	115,297	239,128	508,514
Net book value				
As at 31 March 2024	575	15,621	924,632	940,828
As at 31 March 2023	1,725	23,011	938,984	963,720

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 2024

11. Intangible fixed assets for the group

	Software Application £	Total £
Cost		
As at 1 April 2023	14,820	14,820
Additions	-	-
Disposals	-	-
As at 31 March 2024	<u>14,820</u>	<u>14,820</u>
Depreciation		
As at 1 April 2023	7,755	7,755
Charge for the year	3,140	3,140
On disposals	-	-
As at 31 March 2024	<u>10,895</u>	<u>10,895</u>
Net book value		
As at 31 March 2024	<u>3,925</u>	<u>3,925</u>
As at 31 March 2023	<u>7,065</u>	<u>7,065</u>

12. Intangible fixed assets for the charity

	Software Application £	Total £
Cost		
As at 1 April 2023	9,420	9,420
Additions	-	-
Disposals	-	-
As at 31 March 2024	<u>9,420</u>	<u>9,420</u>
Depreciation		
As at 1 April 2023	2,355	2,355
Charge for the year	3,140	3,140
On disposals	-	-
As at 31 March 2024	<u>5,495</u>	<u>5,495</u>
Net book value		
As at 31 March 2024	<u>3,925</u>	<u>3,925</u>
As at 31 March 2023	<u>7,065</u>	<u>7,065</u>

13. Investments in subsidiaries

	Total 2023/24 £	Total 2022/23 £
Cost		
As at 1 April 2023	6	6
As at 31 March 2024	<u>6</u>	<u>6</u>

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

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

14. Other Investments for the group and charity

	Total 2023/24	Total 2022/23
	£	£
Cost		
As at 1 April 2023	3,000	3,000
As at 31 March 2024	<u>3,000</u>	<u>3,000</u>

During 2019/20 the charity invested in Cirican LLP.

15. Debtors

	Group		Charity	
	2023/24	2022/23	2023/24	2022/23
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	142,139	271,757	124,946	231,273
Prepayments and accrued income	50,255	20,561	46,039	19,312
Amounts owed by subsidiary undertakings	-	-	35,914	45,106
	<u>192,394</u>	<u>292,318</u>	<u>206,899</u>	<u>295,691</u>

Included within the Charity's trade debtors is the Q4 subsidiary management and accomodation charges. This amounted to £3,421 Business Services at CAS Ltd, £1,409 DBS at CAS Ltd and £2,445 for IT Services at CAS Ltd.

16. Creditors: Amounts falling due within one year

	Group		Charity	
	2023/24	2022/23	2023/24	2022/23
	£	£	£	£
Trade creditors	13,689	46,116	4,658	23,477
Other creditors	192,346	164,887	13,736	13,732
Accruals and deferred income	158,867	122,093	125,230	84,668
Taxation and social security payable	27,503	27,997	27,503	27,997
Amounts owed to subsidiary undertakings	-	-	-	-
	<u>392,405</u>	<u>361,093</u>	<u>171,128</u>	<u>149,874</u>

Deferred income comprises

	Group	Charity
	£	£
Deferred income at 1 April 2023	64,142	58,991
Amounts released to income earned from charitable activities	(64,142)	(58,991)
Amounts deferred in the year	100,537	100,537
Deferred income at 31 March 2024	<u>100,537</u>	<u>100,537</u>

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

17. Financial Commitments

Commitments under operating leases

At 31 March 2024 the group had future minimum lease payments under non-cancellable operating leases as follows:

	2023/24	2022/23
	£	£
Property leases		
Not later than one year	<u>-</u>	<u>-</u>
Equipment leases		
Not later than one year	16,974	15,467
Later than one year and not later than five years	<u>28,720</u>	<u>23,201</u>
Total Equipment leases	<u>45,694</u>	<u>38,668</u>

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 £36,789 (2023: £39,182). Contributions amounting to £5,802 (2023: £6,517) were payable to the scheme at 31 March 2024 and are included within creditors.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

19. Restricted Funds - 23/24

Revenue	1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
Defra	-	45,310	(45,310)	-	-
Funding 4 Suffolk - Suffolk County and District Councils	-	8,602	(8,602)	-	-
Prohelp - Rope Trust	3,188	-	(3,188)	-	-
The National Lottery Community Fund - Prohelp	5,129	-	(5,129)	-	-
Social Enterprise	18,635	-	(10,386)	-	8,249
Social Enterprise - Babergh Mid Suffolk	-	300	(300)	-	-
Macmillan	-	22,368	(22,368)	-	-
Rural Business & Community Hub - East Suffolk	-	7,380	(5,450)	-	1,930
FCR Training & Support	-	18,368	(18,368)	-	-
Together for Suffolk - Suffolk County Council	-	10,000	(4,020)	-	5,980
Youth Work Training - Suffolk County Council	7,662	-	(4,017)	-	3,645
Suffolk Youth Focus	123,129	-	(39,740)	-	83,389
East Suffolk Rural Youth Work	58,886	-	(14,602)	-	44,284
Priority 1 - Build capacity and sustainability in VCSE sector	216,629	112,328	(181,480)	-	147,477
Volunteering campaign - East Suffolk Council	-	10,857	(3,541)	1,402	8,718
East Suffolk Volunteering - Geoffrey Watling	-	4,000	(228)	-	3,773
Mens Sheds	16,460	30,260	(44,070)	4,957	7,607
Suffolk Good Neighbours Scheme - The National Lottery Community Fund	39,609	-	(16,049)	-	23,560
Food Bank support work - Suffolk County Council	150,556	440,000	(454,784)	-	135,772
Food Network - East Suffolk	-	17,066	(17,066)	-	-
Food Network - Babergh Mid Suffolk	-	16,049	(16,049)	-	-
Food Network - SPSL	-	116,135	(75,428)	-	40,707
Local Conversations - People's Health Trust	46,962	93,692	(140,654)	-	-
Volunteering Pathways Project	5,920	3,000	(7,518)	(1,402)	-
Warm Rooms Kirkley	609	-	(609)	-	-
Holiday Activity Fund	-	2,510	(2,510)	-	-
Early Years Toddler Group	54,235	-	(41,983)	-	12,252
BMSDC Parent & Child Group	12,021	-	(7,092)	-	4,929
Priority 2 - Community and Voluntary Action	326,372	733,569	(827,581)	4,957	237,318

**COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

19. Restricted Funds - 23/24

Revenue	1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
VCFSE Engagement Lead	9,837	40,000	(26,790)	-	23,047
West Suffolk Locality Funding	-	50,000	(6,124)	-	43,876
Climate Change	-	10,000	(4,896)	-	5,104
Defra - Rural Housing	-	1,160	(1,160)	-	-
ABCD E-learning, Network & Development - Suffolk County and District Councils	10,344	-	(5,387)	(4,957)	-
Minding the Gap - The National Lottery Community Fund and ESF Building Better Opportunities	33,195	13,635	(46,830)	-	-
Suffolk North East Essex VCSE Leadership	13,750	-	-	-	13,750
West Suffolk UKSPF	5,661	-	(4,000)	-	1,661
Suffolk Information Partnership - Suffolk Awards Funds - various sponsors	1,324	-	(1,324)	-	-
Ukraine Community Support	1,621	374	(806)	-	1,189
Ukraine Infrastructure NAVCA	10,075	14,751	(24,826)	-	-
Ukraine Infrastructure NAVCA	3,659	4,996	(5,733)	(2,922)	-
Priority 3 - Strategic relationships and partnerships	89,466	134,916	(127,876)	(7,879)	88,627
Revenue	632,467	980,813	(1,136,936)	(2,922)	473,422
Brightspace	363,907	-	(15,130)	-	348,777
Kirkley Centre	76,495	-	(786)	-	75,709
Capital (expenditure split equally to 3 priorities)	440,402	-	(15,916)	-	424,486
Total	1,072,869	980,813	(1,152,852)	(2,922)	897,908

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

During the year it was agreed with the funder to transfer the balance of £2,922 from Ukraine Infrastructure NAVCA as that fund came to an end and transfer this to our unrestricted fund for Core Volunteering.

During the year it was agreed with the funder to transfer the balance of £1,402 from Volunteering Pathways as that fund came to an end and transfer this to a new fund for Volunteering Campaigns for East Suffolk.

During the year it was agreed with the funder to transfer the balance of £4,957 from ABCD as that fund came to an end and transfer this to an existing fund for Mens Sheds.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

19. Restricted Funds - 22/23

Revenue	1 April 2022	Income	Expenditure	Transfers	31 March 2023
	£	£	£	£	£
Defra	-	45,310	(45,310)	-	-
Funding 4 Suffolk - Suffolk County and District Councils	2,304	5,376	(7,680)	-	-
Prohelp - Rope Trust	3,263	-	(75)	-	3,188
The National Lottery Community Fund - Prohelp	10,730	10,818	(16,419)	-	5,129
Social Investment -Suffolk County Council	1,072	-	-	(1,072)	-
New Anglia Social Investment Partnership	17,563	-	-	(17,563)	-
Social Enterprise	-	-	-	18,635	18,635
Macmillan	-	75	(75)	-	-
Community Restart -Suffolk County Council	60,673	(40,129)	(20,544)	-	-
Youth Work Training - Suffolk County Council	23,404	-	(15,742)	-	7,662
Suffolk Youth Focus	5,910	167,160	(49,941)	-	123,129
East Suffolk Rural Youth Work	3,225	91,560	(35,899)	-	58,886
Priority 1 - Build capacity and sustainability in VCSE sector	128,144	280,170	(191,685)	-	216,629
Volunteering campaign - East Suffolk Council	2,175	-	(2,175)	-	-
Covid support Buddies - Suffolk County Council	46,264	(42,597)	(3,667)	-	-
Mens Sheds	4,236	45,000	(32,776)	-	16,460
Buddy Up - East Suffolk Council	4,014	-	(909)	(3,105)	-
Food Network	13,449	-	(13,449)	-	-
Suffolk Good Neighbours Scheme - The National Lottery Community Fund	47,102	26,328	(33,821)	-	39,609
Food Bank support work - Suffolk County Council	101,551	300,000	(250,995)	-	150,556
Local Conversations - People's Health Trust	123,454	77,561	(154,053)	-	46,962
Volunteering Pathways Project	26,339	211	(23,735)	3,105	5,920
Warm Rooms Kirkley	-	3,209	(2,600)	-	609
Ukraine Community Support	-	43,130	(33,055)	-	10,075
Ukraine Infrastructure NAVCA	-	4,995	(1,336)	-	3,659
Holiday Activity Fund	-	1,689	(1,689)	-	-
Early Years Toddler Group	-	90,000	(35,765)	-	54,235
BMSDC Parent & Child Group	-	16,870	(4,849)	-	12,021
Priority 2 - Community and Voluntary Action	368,584	566,396	(594,874)	-	340,106

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

19. Restricted Funds - 22/23 (continued)

VCFSE Engagement Lead	-	40,000	(30,163)	-	9,837
ABCD E-learning, Network & Development - Suffolk County and District Councils	9,656	11,860	(11,172)	-	10,344
Minding the Gap - The National Lottery					
Community Fund and ESF Building Better Opportunities	9,544	542,330	(518,679)	-	33,195
Suffolk North East Essex VCSE Leadership	35,000	-	(21,250)	-	13,750
Rural Proofing - East Suffolk Council	367	-	(367)	-	-
VCFSE Emergencies Partnership - NAVCA	-	6,000	(6,000)	-	-
West Suffolk UKSPF	-	10,000	(4,339)	-	5,661
Suffolk Information Partnership - Suffolk County Council	3,366	-	(2,042)	-	1,324
Awards Funds - various sponsors	2,180	382	(941)	-	1,621
Priority 3 - Strategic relationships and partnerships	60,113	610,572	(594,953)	-	75,732
Revenue	556,841	1,457,138	(1,381,512)	-	632,467
Brightspace	379,037	-	(15,130)	-	363,907
Kirkley Centre	77,281	-	(786)	-	76,495
Capital (expenditure split equally to 3 priorities)	456,318	-	(15,916)	-	440,402
Total	1,013,159	1,457,138	(1,397,428)	-	1,072,869

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

During the year Community Restart and Covid Support Buddies came to an end. The balance of funds of £40,129 for Community Restart and £42,597 for Covid Support Buddies were returned to the funder.

During the year Social Investment and New Anglia Social Investment also came to an end. The balance of funds of £1,072 for Social Investment and £17,563 for New Anglia Social Investment were transferred to a new fund for Social Enterprise, as agreed with the funder. The total transfer amounted to £18,635.

During the year it was agreed with the funder to transfer the balance of £3,105 from Buddy Up as that fund came to an end and transfer this to an existing fund for Volunteer Pathways.

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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 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.

20. Analysis of net assets between funds

	2023/24	2023/24	2023/24
	Unrestricted	Restricted	Total
	£	£	£
Group			
Tangible fixed assets	516,342	424,486	940,828
Intangible fixed assets	3,925	-	3,925
Investments	3,000	-	3,000
Net current assets	862,747	473,422	1,336,169
Total	<u>1,386,014</u>	<u>897,908</u>	<u>2,283,922</u>
Charity			
Tangible fixed assets	516,342	424,486	940,828
Intangible fixed assets	3,925	-	3,925
Investments	3,006	-	3,006
Net current assets	786,278	473,422	1,259,700
Total	<u>1,309,551</u>	<u>897,908</u>	<u>2,207,459</u>
	2022/23	2022/23	2022/23
	Unrestricted	Restricted	Total
	£	£	£
Group			
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
Total	<u>1,413,851</u>	<u>1,072,869</u>	<u>2,486,719</u>
Charity			
Tangible fixed assets	523,318	440,402	963,720
Intangible fixed assets	7,065	-	7,065
Investments	3,006	-	3,006
Net current assets	791,146	632,467	1,423,613
Total	<u>1,324,535</u>	<u>1,072,869</u>	<u>2,397,404</u>

COMMUNITY ACTION SUFFOLK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

21. Analysis of changes in net debt

	At 1 April 2023	Cash flows	Other non- cash changes	At 31 March 2024
	£	£	£	£
Cash and cash equivalents				
Cash	373,411	(27,548)	-	345,863
Overdrafts	-	-	-	-
Cash equivalents	1,208,299	(17,982)	-	1,190,317
	<u>1,581,709</u>	<u>(45,530)</u>	-	<u>1,536,180</u>
Borrowings				
Debt due within one year	-	-	-	-
Debt due after one year	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u><u>1,581,709</u></u>	<u><u>(45,530)</u></u>	<u><u>-</u></u>	<u><u>1,536,180</u></u>

22. Related party transactions

In 2023/24 the following transactions took place between the charity and its wholly owned subsidiary companies:

	2023/24 £	2022/23 £
Donations to Charity	84,315	94,050
Cost recharges & fees from the charity to subsidiary companies	31,257	30,779

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

	2023/24 £	2022/23 £
Business Services @ CAS Limited	16,045	15,978
IT Services at CAS Limited	14,328	8,398
DBS at CAS Limited	5,563	20,731

23. Government grants

Income from government grants comprises

	2023/24 £	2022/23 £
Grants supporting general charitable activities	943,764	787,318
Grants supporting specific activities	377,676	398,786