

Charity number 1068623

Company number 3336421

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2013
FOR
CARDIFF THIRD SECTOR COUNCIL (C3SC)
(LIMITED BY GUARANTEE)



CARDIFF THIRD SECTOR COUNCIL (C3SC)
(LIMITED BY GUARANTEE)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2013

	Page
Trustees and Advisors	1
Report of the Trustees	2-7
Report of the Independent Auditors	8-9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12-20

CARDIFF THIRD SECTOR COUNCIL (C3SC)
(LIMITED BY GUARANTEE)

TRUSTEES AND PROFESSIONAL ADVISORS

Registered charity name	Cardiff Third Sector Council (C3SC)
Charity number	1068623
Company registration number	3336421
Registered office	Brunel House 2 Fitzalan Road Cardiff CF24 0EB
Trustees	Roger Bone Ed Cole Nick Corrigan James Davies Richard Edwards Michael Flynn Judith John Karen Jones Terry Price Gerald Puttock Reynette Roberts Sujatha Thaladi
Company Secretary	Sheila Hendrickson-Brown
Auditors	Hodge Bakshi Limited Chartered Accountants & Registered Auditors Churchgate House 3 Church Road Whitchurch Cardiff CF14 2DX
Senior Statutory Auditor	P S Bakshi
Bankers	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB

CARDIFF THIRD SECTOR COUNCIL (C3SC) COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

Year Ended 31 March 2013

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2013

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements

THE TRUSTEES

The trustees who served the charity during the period were as follows

Roger Bone	Treasurer, elected 30-11-2012
Ed Cole	
Michael Flynn	
Richard Edwards	Chair from 22-11-2011
Peter Davies	Retired 30-11-2012
James Davies	Elected 30-11-2012
Judith John	Elected 30-11-2012
Karen Jones	Elected 30-11-2012
Terry Price	
Nick Corrigan	Vice-Chair from 22-11-2011
Gerald Puttock	
Reynette Roberts	
Sujatha Thaladi	
Peter Trevett	Retired 30-11-2012

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The rules and regulations by which the charitable company is governed are contained in the Memorandum and Articles of Association. These were revised and approved at the AGM in January 2011.

Appointment of Trustees

Trustees are appointed by the members at the Annual General Meeting and are chosen from individuals and organisations supportive of the aims and objectives of the charity.

At Cardiff Third Sector Council's (C3SC) Annual General Meeting in November 2012, eight existing trustees were re-elected, four new trustees were elected, and two members resigned. The total number of Board members at the end of the year was twelve.

In 2012-13 C3SC's full Board met three times and its sub-committees met as follows: Executive Committee - four times, Finance & Risks Sub-Committee - three times, the HR Sub-Committee - four times, the Strategy Group - once, the Marketing Task Group - met five times.

All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. All expenses reclaimed from the charity are set out in *note 7* to the accounts.

CARDIFF THIRD SECTOR COUNCIL (C3SC) COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

Year Ended 31 March 2013

Trustee, Induction, Training and Development

C3SC recognises that good governance is essential to its success and that its trustees play a vital role in ensuring the voice of C3SC's membership influences its strategic decision making. The trustees provide C3SC's long term vision and are supported by the Senior Management Team in protecting its reputation and values. The governing document requires suitable procedures and policies to be in place to achieve this. C3SC, as a lead Local Infrastructure Organisation, recognises its responsibility to ensure robust decision making and accountability and strong leadership.

Regular meetings are held, which include team members in planning meetings, task groups and an annual joint planning event to facilitate the development of priorities, plans and policies that are owned by the whole structure. The joint planning day for C3SC staff and trustees held in October 2012 focussed on how the organisation can build resilience and relevance for itself and its membership in the current challenging economic times.

Trustee Board members complete a Skills Audit form to identify the specific contribution they can make to the organisation and the Board. This provides a shared and clear understanding of the knowledge, skills and experience each Board member brings to developing organisational strategy and reviewing operations to ensure they are meeting strategic goals, and the opportunity to address any gaps. These steps will be further enhanced by the organisation's commitment to adopt a Quality Assurance framework as part of its strategic Business and Development Plan.

Newly appointed trustees are provided with an induction, and the Board are availed of local and national training opportunities including at least two sessions on Equality and Diversity per year.

Organisation

The Charity is strategically managed by the Board of Trustees, which meets on a regular basis and employs a team of staff to manage the organisation on a day-to-day basis headed by the Chief Officer, Sheila Hendrickson-Brown. The Chief Officer is supported by a team of three Senior Managers who line manage staff and manage the organisations' projects, core team, finance and support services.

Following the restructure commenced in 2011 which focussed on ensuring C3SC re-balanced its service model to become more outwardly facing and user/needs led, further steps have been articulated through the organisation's Business and Development Plan to consult on and review the service's operations – from its membership, to its meetings structure and its engagement with all of its stakeholders – to further ensure C3SC's is fit for purpose in today's economic and social climate, with an emphasis on proactive member, client and stakeholder contact and support and becoming increasingly responsive to the issues facing the third sector in Cardiff today. The approach will ensure flexibility in delivering our services to Third Sector Organisations, enabling staff to move between C3SC's four core functions, namely:

- 1 sector influence and representation
- 2 sector support and development
- 3 sector collaboration and co-ordination
- 4 sector equality and diversity

C3SC employs an operational team of twenty-seven staff –

- Three Third Sector Officers, who act as a point of contact and support for Third Sector Organisations across Cardiff in their designated local area and act as a conduit for policy information - supporting a network around key thematic policy areas of interest to the sector that brings together Third Sector Organisations to share, learn from each other and collaborate, including in
 - o Health and social care
 - o Children and young people

CARDIFF THIRD SECTOR COUNCIL (C3SC) COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

Year Ended 31 March 2013

- Community safety
 - Urban Environment
 - Healthy Living
 - Learning, enterprise and employment
- Two Co-creating Healthy Change Project staff – with responsibility for delivering the project aims of working with key partners to support and empower communities within Cardiff and the Vale of Glamorgan to influence the development of responsive and accessible health services
- Eighteen senior, delivery and support staff with responsibility for meeting the aims of the Communities First Programme – tackling poverty and disadvantage through locality based prosperity, learning and healthy-living initiatives - in East Cardiff, Llanederyn and Pentwyn
- Three Information and Support staff – who support each of the above, together with organising C3SC's programme of training and events, delivering C3SC's key communication strategies, supporting its membership and acting as a first point of contact for the organisation

Related Parties

Related party transactions during this financial year are shown in *note 17* to the accounts

RISK MANAGEMENT

The Board of Trustees continues to review the major risks to which the charity is exposed and to ensure that systems are established to mitigate those risks. This work is supported by the development of a full Risk Register which is reviewed at least quarterly by the Senior Management Team, bi-annually by the Finance and Risks Sub-Committee and annually by the Trustee Board. In the past year the key risks identified have been financial management and sustainability. The former has been addressed by reviewing the organisation's finance function and policies, and the latter by updating the Funding Strategy and Reserves policy.

OBJECTIVES AND ACTIVITIES

The object for which the Charity was established is the promotion of any charitable purposes for the benefit of communities in the City and County of Cardiff, in particular the advancement of education, the furtherance of health and the relief of poverty, distress and sickness.

ENSURING C3SC's WORK DELIVERS C3SC's AIMS

C3SC reviews its aims, objectives and activities each year. This review looks at what has been achieved and the outcomes of the work in the previous twelve months and the benefits they have brought to those C3SC is set up to help. The review also helps C3SC to ensure its aims, objectives and activities remain focussed on its stated purposes. C3SC has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aim and objectives and in planning its future activities and has complied with the duty under section 17(5) of the 2011 Charities Act. The Trustee Board and Senior Management Team hold particular responsibility for considering how planned activities will contribute to agreed aims and objectives.

How C3SC's activities deliver services to the public

The principal activity of the company during the year was the provision of advice and support to voluntary organisations in the Cardiff area and devising community-led responses to local issues – see below. The Charity has supported its priority of not excluding individuals or organisations that are unable to pay for the services which are provided by broadening its class of free membership to all individuals and organisations that contribute to it Networks. The charity operates on an equal access basis to everyone and respects the rights of all the protected characteristics and its related responsibilities as set out in the Equality Act 2010. The charity's funding is limited by its grant providers to beneficiaries defined by a geographical area.

All the charity's objects are supported by the charity's key activities. It is C3SC's opinion that all the charitable expenditure incurred in the year ended 31st March 2013 was directed to its core activity. Therefore it has not been attempted to sub-divide artificially the expenditure for this year as it would not result in any reliable analysis of the charity's activities and it is difficult to foresee any benefits that

CARDIFF THIRD SECTOR COUNCIL (C3SC) COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

Year Ended 31 March 2013

a further analysis would provide at this time. Staff are trained to offer charitable related support. Any contact time with our members/service users could, and usually does, encompass all the services referred to in the organisation's charitable objectives.

Continuing delivery at a time of change

C3SC continues to deliver its key functions during this time of change.

Sector Support and Development: C3SC provides specialist expertise, information and support to develop the skills local people need to run successful Third Sector Organisations and help groups find funding and make effective use of resources.

- Website developed through feedback, service user survey disseminated to further inform this area of work, number of visitor sessions 2012-13 – 52,677
- Electronic information bulletins rationalised to improve relevance for the third sector, user survey will inform further improvements to C3SC publications, published and distributed 4 magazines / newsletters 28 general information bulletins and 32 specialist information bulletins
- Marketing Group in place to plan, define and improve C3SC's service offer to members and increase membership numbers to 800 - currently 475 organisations are members - and contacts on C3SC's database currently number 1,653
- Improve the capacity of third sector organisations by dealing effectively and efficiently with enquiries received - 2086 enquiries responded to, 468 of which lead to follow up support, 173 trustee enquiries responded to and 5 events organised in response
- Develop capacity within the sector by assisting organisations to take forward effective fund raising - 385 funding enquiries responded to, with follow up support in response provided to 109, groups assisted to obtain £433,876 of funding, 8 funding events delivered, acquired and distributed £30,000 of CFAP funding
- Delivered 23 training courses in response to sector requirements – to 186 participants
- 61 new groups established with CVC support, together with 53 new services and 374 Community Development projects or partnerships also assisted

Sector Collaboration and Coordination C3SC shares good practice, preventing duplication of effort and supporting joint working within the sector through area based and thematic networks and will use these networks to provide a forum for local Third Sector Organisations working in particular fields to raise issues affecting them and their users.

- 132 Third Sector Forums / Networks, 8 Third Sector Service Provider Networks and 3 Third Sector Service Provider Consortia / partnerships were assisted

Sector Influence and Representation C3SC acts to ensure policy makers understand the needs of local Third Sector Organisations and community groups and will help public bodies engage more effectively with local Third Sector organisations and community groups.

- 222 Policy / Public Service enquiries received and responded to, follow up support provided to 111 Policy / Public Service enquiries, 21 policy consultations responded to, 43 third sector representatives sit on strategic planning groups, 117 strategic planning group meetings attended, facilitated third sector involvement in scrutiny arrangements

Sector Equality and Diversity C3SC fosters a wider understanding of the needs of disadvantaged and under-represented groups.

- 85 Third Sector organisations from BME and/or other under-represented communities make up membership of the CVC, and BME and other under-represented groups provided with assistance

CARDIFF THIRD SECTOR COUNCIL (C3SC) COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

Year Ended 31 March 2013

FINANCIAL REVIEW

RESULTS

The total income for the year was £822,926 (2012 £773,863) Net outgoing resources amounted to £746,278 (2012 £741,020) Net income resources was £76,648 (2012 £32,843) As at 31st March 2013 unrestricted funds were £293,639 and restricted funds £nil

PRINCIPAL FUNDING SOURCES

The principal funding sources for the charity are currently by way of grant and project income

GRANTS POLICY

The trustees publicise all grants schemes and invite applications from eligible organisations from every part of Cardiff Applications are assessed against set criteria and recommendations made by advisory panels, appointed by the Board and including at least one Board member, representing a wide cross section of expertise Strict codes of conduct, including a register of interest, are adhered to All the awards are publicly announced

PRINCIPAL MANAGEMENT POLICIES ADOPTED IN THE YEAR

No further management policies were adopted during the year

INVESTMENT POLICY

The memorandum and articles of association govern the trustees' investment powers The trustees continue to monitor its policy of keeping any surplus as liquid funds in interest bearing accounts that can be accessed readily

RESERVES POLICY

The Board of Trustees has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (free reserves) held by the Charity should be six months of the resources expended upon core activities This policy has been maintained, and it continues to be the view of the Board of Trustees that at this level the Board would be able to continue the current activities of the Charity in the event of a significant drop in funding

The current level of free reserves is £284,856 and the level identified to enable the organisation to continue for six months is £300,000 The Board of Trustees, primarily through its Finance and Risks Sub-Committee, continues to monitor the level and seek ways in which additional unrestricted funds can be increased

PLANS FOR FUTURE PERIODS

In 2013-14, C3SC plans to

- Review its Marketing Strategy in recognition of the core importance of proactive communication in its role of sector influence, representation and collaboration, particularly to support sector resilience in the current economic climate
- Review and adapts its model for engagement with the third sector in Cardiff's Partnership and Programme Board programme, and ensure all current structures support this agenda This will include reviewing models of engagement with both service delivery partners within the sector and the users and prospective users of third sector services
- Lobby for and support the re-establishment of a Compact for Cardiff
- Introduce measures to promote and support sector and community engagement in policy development, civic engagement and in Welsh and national politics
- Pro-actively develop and implement models for increased partnership working and diversifying funding to create service resilience
- Introduce RBA to measure the impact of the approach to service delivery – most particularly for the Communities First Project

CARDIFF THIRD SECTOR COUNCIL (C3SC) COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

Year Ended 31 March 2013

- Adopt a Quality Assurance system
- Gain formal accreditation in the field of Equality and Diversity

RESPONSIBILITIES OF THE TRUSTEES

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

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will not continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware

- there is no relevant audit information of which the charity's auditors are unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITOR

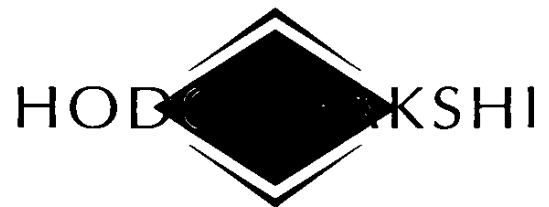
A resolution to appoint Hodge Bakshi as auditor for 2012-13 was proposed by the serving Treasurer (Peter Trevett) and agreed at the 2012 Annual General Meeting.

Signed on behalf of the board

Roger Bone
Trustee



Dated . 30th December 2013.



*INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CARDIFF THIRD SECTOR COUNCIL (C3SC)*

CHARTERED ACCOUNTANTS
& CHARTERED TAX ADVISERS

We have audited the financial statements of Cardiff Third Sector Council (C3SC) for the year ended 31st March 2013 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's [(APB's)] Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances, and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Page 8

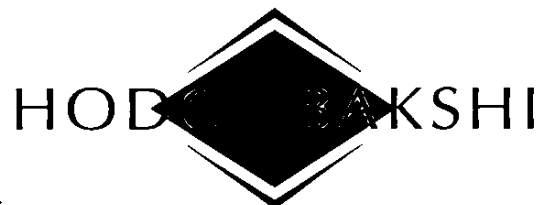


Directors • Pankaj Bakshi FCA CTA • Khurshed Bamji BSc (Hons) ACA FCA (ICAI) FCCA
Churchgate House, 3 Church Road, Whitchurch, Cardiff CF14 2DX Tel 029 2052 9529 Fax 029 2052 1666
e-mail enquiries@hodgebakshi.com Web www.hodgebakshi.com

Registered to carry on audit work in the UK and Ireland and regulated for a range of investment business by the Institute of Chartered Accountants in England and Wales

Registered with The Chartered Institute of Taxation as a firm of Chartered Tax Advisers

Hodge Bakshi is the trading name of Hodge Bakshi Limited Company number 07199071 Registered in Wales



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CARDIFF THIRD SECTOR COUNCIL (C3SC)

CHARTERED ACCOUNTANTS
& CHARTERED TAX ADVISERS

Opinion on financial statements

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2013, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006

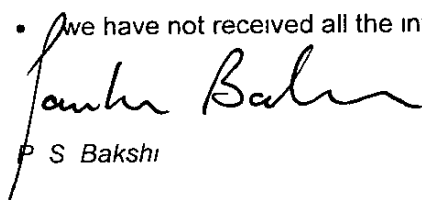
Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us,
- the financial statements are not in agreement with the accounting records and returns,
- 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


P S Bakshi

Senior Statutory Auditor

For and on behalf of Hodge Bakshi, Statutory Auditor

Date 30th Dec 2013

Page 9



Directors • Pankaj Bakshi FCA CTA • Khurshed Bamji BSc (Hons) ACA FCA (ICAI) FCCA
Churchgate House, 3 Church Road, Whitchurch, Cardiff CF14 2DX Tel 029 2052 9529 Fax 029 2052 1666
e-mail enquiries@hodgebakshi.com Web www.hodgebakshi.com

CARDIFF THIRD SECTOR COUNCIL (C3SC)
(LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(Including income and expenditure account)
FOR THE YEAR ENDED 31ST MARCH 2013

	Note	Unrestricted Funds £	Restricted Fund £	2013 £	2012 £
INCOMING RESOURCES:					
<i>Incoming resources from generated funds</i>					
<i>Voluntary Income</i>	2	1,980	0	1,980	2,180
<i>Investment income</i>	3	2,145	0	2,145	1,933
<i>Incoming resources from charitable activities</i>	4	363,487	455,314	818,801	769,750
Total Incoming resources		367,612	455,314	822,926	773,863
RESOURCES EXPENDED					
<i>Charitable activities</i>	5	270,080	455,314	725,394	722,309
<i>Governance costs</i>	5	20,884	0	20,884	18,711
Total resources expended		290,964	455,314	746,278	741,020
Net Incoming resources for the financial year		76,648	0	76,648	32,843
Total funds brought forward 1 April 2012		216,991	0	216,991	184,148
Total funds carried forward 31 March 2013		293,639	0	293,639	216,991

All of the net incoming resources are from continuing activities

The company has no recognised gains and losses other than the above

An income and expenditure account has not been produced as the Statement of Financial Activities represents all the income & expenditure of the Charity. The surplus for the year (before unrealised gains and losses) being £76,648 (2012 surplus £32,843)

The notes form part of these financial statements

CARDIFF THIRD SECTOR COUNCIL (C3SC)
(LIMITED BY GUARANTEE)

Charity number. 1068623


Company number 3336421

BALANCE SHEET
31ST MARCH 2013

	Notes	2013		2012	
		£	£	£	£
FIXED ASSETS:					
Tangible assets	8		8,784		12,072
CURRENT ASSETS:					
Debtors	9	39,551		33,357	
Cash at bank		<u>549,154</u>		<u>236,784</u>	
		588,705		267,663	
CREDITORS: Amounts falling due within one year	10	<u>303,849</u>		<u>65,222</u>	
NET CURRENT ASSETS:			<u>284,856</u>		<u>204,919</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u>293,639</u>		<u>216,991</u>
FUNDS:					
Unrestricted funds:					
Unrestricted funds			293,639		216,991
Restricted fund	13		0		0
NET ASSETS			<u>293,639</u>		<u>216,991</u>

These accounts have been prepared in accordance with the provision applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and the Financial Reporting Standards for Smaller Entities (Effective April 2008)

The Financial statements were approved by the Board of Trustees and authorised for issue on 30th Decem (An 2013) and signed on its behalf by,


 Richard Edwards
 - Trustee

The notes form part of these financial statements

CARDIFF THIRD SECTOR COUNCIL (C3SC)
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2013

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The principal accounting policies adopted in the preparation of the financial statements are set out below.

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the Company qualifies as a small Company under the Companies Act 2006.

Incoming resources

Donations & Grants

Income from donations and grants, including capital grants, are included in incoming resources when these are receivable, except as follows:

- When donors specify that the donations and grants must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which must be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- Donated services are recorded at market value.

Resources expended

- costs are allocated between direct charitable expenditure and other expenditure according to the nature of the cost. Where items relate to more than one category they are apportioned between the categories according to the nature of the cost.
- governance costs include expenditure in respect of audit and accountancy, legal and professional and those costs incurred primarily associated with constitutional and statutory requirements.
- liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure as described in the Financial Reporting Standards for Smaller Entities.

CARDIFF THIRD SECTOR COUNCIL (C3SC)
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2013

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixtures, fittings and equipment - 25% straight line

Assets purchased during the year with a cost of under £250 are written off in that year

Taxation

As a charity, Cardiff Third Sector Council is exempt from tax on income and gains falling within section 478 of the Taxes Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity

Pensions

The charity operates a defined contribution pension scheme for the benefit of certain employees. The assets of such schemes are held separately from those of the company in an independently managed fund. The pension cost represents contributions payable by the company to the scheme during the year.

Investment income

Investment income is included when receivable

Operating lease commitments

Rentals paid under leases are charged to the Income & expenditure account in equal amounts over the periods of the leases

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to its category. Irrecoverable VAT is charged against the category of resources expended for which was incurred

Fund accounting

Unrestricted funds

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with charitable objects

Restricted funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor. The aim and use of each fund is set out in the notes to the financial statements

2 INCOME

The income was in respect of one charitable activity undertaken, being the provision of advice and support to voluntary organisations in the Cardiff area

CARDIFF THIRD SECTOR COUNCIL (C3SC)
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2013

2 VOLUNTARY INCOME

	Unrestricted funds £	Total £	2012 Total £
Other income			
Membership fees	1,980	1,980	1,640

3 INVESTMENT INCOME

	Unrestricted funds £	Total £	2012 Total £
Bank interest receivable	2,145	2,145	2,081

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total £	2012 £
Communities First Grant	0	250,135	250,135	222,784
Cardiff City Council Grant	159,000	0	159,000	159,000
Wales Council for Voluntary Action/LVS Grant	170,226	0	170,226	170,226
Welsh Assembly Government CFAP Grant	0	86,400	86,400	87,593
Cardiff and Vale University Health Board	0	43,333	43,333	40,000
Cymorth CYPP Grant	0	27,989	27,989	54,104
BLF Community Voice Grant	0	24,975	24,975	0
WAG Secondment Grant	0	22,482	22,482	0
Local Health Board Core Grant	21,495	0	21,495	21,495
Wales Council for Voluntary Action Training Framework	0	0	0	1,750
Friendly Advantage Consortium	973	0	973	0
Training fees	7,177	0	7,177	5,502
Facilities Income	1,040	0	1,040	901
Other income	3,576	0	3,576	6,395
	363,487	455,314	818,801	769,750

All income relates for the benefit of communities in the City and County of Cardiff

CARDIFF THIRD SECTOR COUNCIL (C3SC)
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2013

5 ANALYSIS OF EXPENDITURE BY CHARITABLE ACTIVITY

The charity undertakes direct charitable activities which includes the payments of grants

	Basis of allocation	Charitable activity	Total	2012
		£	£	£
Activities undertaken directly				
Employment costs	direct	419,563	419,563	433,073
Establishment costs	direct	56,418	56,418	59,659
Other direct charitable expenditure	direct	39,410	39,410	48,633
Project costs	direct	97,022	97,022	69,208
Grant funding of activity	direct	80,000	80,000	81,195
Support costs allocated to activities				
General office, finance staff and associated costs	usage	32,981	32,981	30,541
		725,394	725,394	722,309

GOVERNANCE COSTS

	unrestricted funds	Total funds	Total funds
	£	2013	2012
	£	£	£
Salaries and wages	6,563	6,563	8,259
Photocopying and Postages	514	514	793
Audit fees	7,260	7,260	3,640
Annual report	2,594	2,594	2,210
Legal and Professional Fees	3,915	3,915	3,725
Trustees expenses	38	38	84
	20,884	20,884	18,711

6 OPERATING SURPLUS / (SURPLUS 2012) IS STATED AFTER CHARGING

	2013	2012
	£	£
Staff pension contributions	19,920	22,724
Depreciation	6,557	7,035
Auditors remuneration		
- Statutory audit	4,860	3,600
-Other	2,400	0
Operating lease costs		
-Property	32,681	32,933
-Other	4,452	4,452

CARDIFF THIRD SECTOR COUNCIL (C3SC)
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2013

7 TOTAL RESOURCES EXPENDED	2013	2012
	£	£
Wages & Salaries	390,544	387,026
Social Security Costs	36,184	36,709
Pensions Costs	19,920	22,724
Redundancy Costs	0	20,000
	<u>446,647</u>	<u>466,459</u>

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows

	2013	2012
	No	No
Administration	3	3
Charitable activities	<u>14</u>	<u>14</u>

None of the Trustees received any remuneration for their services. The total expenses claimed for the year were £38 00 (2012 £83 99). No employee received emoluments of more than £60,000 during the year (2012 -nil)

8 TANGIBLE FIXED ASSETS

	Fixtures Fittings & equipment £
COST	
At 1 April 2012	173,175
Additions	<u>3,269</u>
At 31 March 2013	<u>176,444</u>
DEPRECIATION:	
At 1 April 2012	161,103
Charge for year	<u>6,557</u>
At 31 March 2013	<u>167,660</u>
NET BOOK VALUE:	
At 31 March 2013	<u>8,784</u>
At 31 March 2012	<u>12,072</u>

9 DEBTORS. AMOUNTS FALLING DUE WITHIN ONE YEAR	2013	2012
	£	£
Grants and amounts receivable	31,380	22,299
Prepayments	<u>8,171</u>	<u>11,058</u>
	<u>39,551</u>	<u>33,357</u>

CARDIFF THIRD SECTOR COUNCIL (C3SC)
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2013

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2013 £	2012 £
Creditors	18,262	22,358
Social Security & Other Taxes	24,150	10,712
Other creditors	254,237	23,412
Accruals and deferred income	7,200	8,740
	303,849	65,222

There was no deferred income as at 31st March 2013

11 PENSIONS

During the year the Charity contributed into a defined pension contribution scheme. The contributions in the year were £19,920 (2012 £22,724) and as at 31st March 2013 there was an outstanding amount of £nil due to the fund (2012 £10)

12 COMMITMENTS UNDER OPERATING LEASES

As at 31st March 2013 the Charity had annual commitments under non-cancellable operating leases as set out below

	Land and buildings	Assets other than land and buildings	Land and buildings	Assets other than land and
Operating leases which expire	2013		2012	
	£	£	£	£
Within 1 year	nil	nil	nil	nil
Within 2 to 5 years	32,000	nil	32,000	nil

13 FUNDS	Balance 1.4.12 £	Income resources £	Expenses resources £	Balance 31.3.13 £
RESTRICTED FUNDS				
CFAP Funds to distribute	0	80,000	80,000	0
# CFAP	0	6,400	6,400	0
Cardiff and Vale				
University Health Board	0	43,333	43,333	0
WAG Secondment Grant	0	22,482	22,482	0
BLF Community Voice				
Grant	0	24,975	24,975	0
Communities First		250,135	250,135	0
Cymorth Children & Young				
People's Partnership	0	27,989	27,989	0
	0	455,314	455,314	0

CARDIFF THIRD SECTOR COUNCIL (C3SC)
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2013

Expenses stated against Restricted Funds include all management, administrative and premises costs, plus other apportioned overheads associated with each fund

In certain cases, C3SC has not been able to recover all of these costs from the grantor and thus a transfer is made from unrestricted funds

Funds at 31 March 2013 represent monies claimed for specific projects run by the Charity

The CFAP (Community Facilities & Activities Programme) Impact Plus fund is a Welsh Assembly Government funded small grants scheme to provide small community and voluntary organisation with one-off grants of up to £5,000 towards activities and equipment

The Cardiff and Vale Health Board Scheme funds C3SC to support and promote joint working between voluntary and statutory organisations involved in health and social care

The WAG Secondment Grant related to the secondment of an employee of the charity to The Welsh Government

The BLF Community Voice Grant was a grant received to enable a feasibility study to be undertaken regarding the Communities Voice Project

Communities First is a Welsh Assembly Government sponsored regeneration initiative to identify that works within the Eastern Cardiff, Llanedeyrn and Pentwyn cluster are in Cardiff to tackle poverty and social exclusion

The Cymorth CYPP (Children & Young People's Partnership) grant supports the development of networks and activities to support children and young people

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed assets	Net Current Assets	Total
	£	£	£
Restricted Income Funds	0	0	0
Unrestricted Income Funds	8,784	284,856	293,640
Total Funds	<u>8,784</u>	<u>284,856</u>	<u>293,640</u>

CARDIFF THIRD SECTOR COUNCIL (C3SC)
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2013

15 GRANTS PAID

The following grants totalling £80,000 00 have been paid to organisations by the Charity during the year in furtherance of the charitable objects

WAG CFAP IMPACT PLUS Grants

Welsh Assembly Government funded small grants scheme to provide small community and voluntary organisation with one-off grants of up to £5,000 towards activities and equipment,

	£
Parkminster Reformed Church	£1,500 00
Revolution Youth Club	£573 25
Speakeasy	£1,000 00
Riverside Advice	£2,136 98
Asylum Justice	£641 29
Cardiff Crusaders	£1,000 00
Hafal	£2,000 00
Rumney Rugby Club	£2,000 00
Bulliesout	£1,000 00
Friends of Riverside Playcentre	£1,000 00
Beacon Centre Trust	£2,000 00
Caerau Learning Centre	£757 90
Diverse Cymru	£3,000 00
Pedal Power	£2,000 00
Student Volunteering Cardiff	£603 37
RCMA Social Enterprise Ltd	£1,000 00
Oasis	£1,500 00
Horn Development Association	£575 98
Welsh Dance Theatre Trust	£359 00
Cardiff YMCA Housing Association	£2,648 15
Highfields ABC	£2,838 37
Kerala Cultural Association - Cardiff	£2,065 00
Cylch Meithrin Ystum Taf	£1,500 00
YogaMobility	£1,630 00
Innovate Trust	£2,520 00
Menfa	£2,308 89
Sanatan Dharma Mandal & Hindu Community Centre	£3,150 00
Hayaat Women Trust	£750 00
4Winds User Led Association	£900 00
CHisPA	£1,942 84
Cardiff YMCA	£1,233 41
Taff Community Allotment Project	£1,000 00
Riverside Market Garden	£1,000 00
Polish Home Association	£2,143 07
Ely & Caerau Learning Centre	£881 75
Bobath Children's Therapy Centre Wales	£1,200 66
Cardiff Consortium (Charities)	£3,200 00
Inroads	£1,093 98
Trelai Sea Angling Club	£1,000 00
Making Music Changing Lives	£1,000 00
African Light Association	£450 00
Afghan Voice	£600 00
Have HeART	£1,500 00
New Direction for Congo	£600 00
Cathays & Central Youth & community Project	£3,000 00
ACE Cardiff	£2,720 00
New Foundations H E	£1,000 00
Voluntary Community Services	£1,712 42
Women Making a Difference	£870 00
St Mellons Community Crèche	£3,393 69
Cardiff Elite Kickboxing Club	£3,500 00
	<u>£80,000 00</u>

CARDIFF THIRD SECTOR COUNCIL (C3SC)
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2013

16 COMPANY LIMITED BY GUARANTEE

The Company is limited by guarantee, not having share capital. In winding up, a member's liability would be limited to £1.

17 RELATED PARTY

Most of C3SC's trustees are elected from within C3SC's membership. However, individuals serve as trustees within their own right, and not as representatives of their particular member organisation. During the year, the following C3SC trustees declared an interest in relation to the CFAP Impact Plus Grant Scheme administered by C3SC.

Grant Recipient	Award £	Trustee	Position in related Organisation
ACE Cardiff Ltd	2,720.00	Gerald Puttock	Director
OASIS	1,500.00	Reynette Roberts	Trustee

Some members of C3SC staff may be involved on a voluntary basis with organisations who are successful recipients of grants. Where such staff are involved in the administration of the grants, they are not involved in determining the awards. In addition, it is practice for all staff and trustees to declare their interest in any meeting they may be attending and to leave the room, as appropriate, during the decision making process.