

REGISTERED COMPANY NUMBER: 03336421 (England and Wales)
REGISTERED CHARITY NUMBER: 1068623

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
CARDIFF THIRD SECTOR COUNCIL (C3SC)**



Watts Gregory LLP
Chartered Accountants & Statutory Auditors
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Report of the Trustees	1 to 9
Report of the Independent Auditors	10 to 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Cash Flow Statement	16
Notes to the Financial Statements	17 to 30

CARDIFF THIRD SECTOR COUNCIL (C3SC)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

Our purpose and activities

C3SC is the membership organisation and umbrella body for all not for profit voluntary and community groups and organisations and social enterprises, collectively known as the Third Sector, working or based in Cardiff. Founded in 1979 and taking on responsibility for Cardiff's Volunteer Centre in 2016, C3SC is a hub that enables inclusive volunteering and local community action.

C3SC's vision is a thriving and diverse voluntary, community and social enterprise sector in Cardiff.

C3SC's mission is to enable quality community services, community action and volunteering by providing excellent resources and an influential, unifying voice for the third sector and volunteers in Cardiff.

C3SC is a member of Third Sector Support Wales (TSSW), an infrastructure partnership funded by Welsh Government that comprises County Voluntary Councils working at a local level in Wales, and WCVA working at the national level. Together we work to specifications agreed with Welsh Government to support Wales' vibrant Third Sector.

C3SC has over 1,200 members, and is in touch with many more organisations and groups through a wide range of local, regional and national networks.

We are committed to:

- Equality, diversity and inclusion
- Fairness
- Honesty and integrity
- Accountability
- Partnership and collaboration
- Sustainability

Our four key areas (PILLARS) of activity are:

- Good Governance - helping local community groups and organisations to be well run and to be well placed to prepare for, adapt and respond to change, crisis and opportunities.
- Financial sustainability - providing tailored, high-quality advice, information and support enabling more not for profit services, enterprises, and activities to survive and thrive into the long term.
- Representation and Policy Influence - connecting our members with public service partners and policy as the experts in their own experience, sharing knowledge and providing a unifying voice that work towards community-led outcomes
- Volunteering - enabling more people and communities to be involved in and benefit from volunteering activities.

All of our activities are underpinned by our commitment to Sustainability, Equality, Fairness and Diversity, and we promote these standards and share best practise enabling more, diverse third sector organisations and communities to develop sustainably across our city.

This report reflects the progress we have made in the past year in delivering our operational goals and strategic objectives and shows the range and scale of work undertaken by the team providing support to our members to sustain and develop essential activities and services as the sector has sought to respond to the changing and ongoing challenges and demands in the aftermath of the COVID-19 pandemic.

The Covid crisis, which further exposed the thin margins of resilience for the most vulnerable in our society alongside the levels of health, economic and social inequality in our communities, contributed to a continuing high level of demand for our services, which we anticipate will be sustained in the challenging economic climate. We are greatly appreciative of the support from our members and partners across all sectors that we have worked with to ensure as many people as possible are included and helped.

We are also sincerely grateful to the team at C3SC for their fortitude and dedication in rising to the challenges we have faced through the pandemic and its subsequent consequences, and for their ongoing support and commitment in planning and developing our services as we seek to ensure we continue to effectively help and represent our members and facilitate joined up, strategic dialogue across the sector and with our partners.

During the year, we undertook a review of many of our key services and introduced changes to enable them to be more integrated and aligned, and created additional capacity to meet the increased number, range, and complexity of needs. This report outlines many of these changes and provides statistics on our key achievements.

We appreciate that our members and partners are increasingly looking to us to provide advice, help and support, enable connections, and to coordinate and facilitate responses to the challenges. The great feed-back we continue to receive provides a positive reflection of the improving profile, trust, and confidence in C3SC, our role and services.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Public benefit

In shaping and planning our objectives and activities for the year, the trustees have considered the Charity Commission guidance on public benefit and has complied with the duty under section 17 of the Charities Act 2011.

The charity operates on an equal access basis for everyone and respects the rights of all the protected characteristics and its related responsibilities as set out in the Equalities Act 2010.

Our activities help to describe how we put these strategies in to action.

Grantmaking

Administering small grants to support a wide range of projects and communities to address causes such as tackling poverty and hardship, particularly for traditionally excluded and vulnerable communities, has become an increasing and important element of our service delivery. The trustees adhere to a policy that requires C3SC to publicise all grants schemes and invite applications from eligible organisation from every part of Cardiff. Applications are assessed against set criteria and recommendations made by advisory panels representing a cross section of expertise. Strict codes of conduct, including declarations of interest, are adhered to.

ACHIEVEMENT AND PERFORMANCE

Good Governance & Financial Management

This year saw continued high demand for governance advice and support, particularly from groups wanting to formalise and organisations looking for support to manage their sustainability in the aftermath of the COVID-19 pandemic. The operations team worked hard to ensure they were able to respond to all levels of need, providing a comprehensive range of interventions helping community organisations plan and develop their work to focus on playing their crucial role in communities. As well as offering advice, this included providing practical help, training sessions, and connecting groups to work with their peers as management committees sought to secure the sustainability of their organisations in the ongoing challenging economic circumstances. We saw a decrease in the number of governance enquiries we dealt with following the unprecedented number of requests for support in the previous year during the pandemic, but the enquiries we are dealing with are increasing in complexity. We are pleased there have been increased rates of satisfaction reported in terms of knowledge and skills gained and used despite the increasing complexity and technical nature of the matters we have been asked to assist with - such as forming formal partnerships, diversifying funding including trading, and developing future-proofed business plans and structures. We also offered opportunities for trustees to Network on-line and commenced an assessment of the Trustees Network to ensure it is continuing to add value for our members as we moved towards re-establishing areas of work following the deployment of the team to the front line as we responded to the marked escalation in demand that arose through the pandemic and its immediate aftermath.

What did we do?

- 191 governance enquiries received and responded to
- 83 support sessions delivered providing more in-depth governance advice
- 2 trustee network events facilitated with 25 participants

How well did we do it?

- 100% of participants reported a growth in knowledge and skills

We will continue next year to review our approaches to help cope with the overall increases in demand and complexity of advice in this area to ensure we are able to support members to have access to timely advice and support. Amongst other initiatives, we will be developing a Toolkit, which we plan to co-produce with trustees through our Networks, to help enable our small team of Development Officers to refer trustees to online support alongside focussed opportunities for development and training, thereby releasing capacity to help less experienced and confident management committee members to help their groups to be more resilient and well run. We will also move to working more on a hybrid basis, so face to face sessions will be available for those who prefer them whilst maintaining opportunities to use technology to support the delivery of our services and events in response to feedback we have received that this helps to increase accessibility for trustees who are often juggling different responsibilities.

C3SC Funding and Sustainability

The Operations Team worked with groups and organisations, often supporting under-represented populations in the areas of the city most impacted by poverty and exclusion, offering a range of tailored support, information and advice to groups who needed funding and resources to continue operating, or looking for funding to develop a project or initiative to address identified needs. We dealt with an 8% increase in enquiries compared even to the huge increase in demand that we saw during the pandemic in the past year as we sought to help groups and organisations access appropriate support and seek to secure and diversify the resources they needed to develop and survive in the context of increased challenges following the Covid-19 crisis and the increases in living costs.

Services were delivered in person and online - including one-to-one support, training, funding surgeries, and small grants schemes - to help respond to the variety of needs with the aim of helping third sector groups and organisations to access timely, high-quality advice and support to assist them to respond to the increasing levels of need in the community.

Following on from the success of our interventions last year, we communicated with members through our Networks and surveys and introduced new approaches - such as inviting one-to-one conversations with members and introducing a new community platform - to better understand the challenges and trends voluntary services, social enterprises and communities were facing, and appointed a Marketing and Research Assistant to help support our communications, dialogue, and feedback. As well as enabling us to better advocate and provide a collective voice for the sector in strategic meetings, we also tailored our interventions. This included working with funders and organising sessions connecting them with local groups to help increase the number and diversity of applicants for their funding opportunities and the chances of securing positive outcomes, and we advocated for and supported small grants - supporting groups to strengthen their communities with tackling food poverty, loneliness and isolation, winter pressures, greener environments and improving community engagement to hear a wider range of diverse voices in the Population Needs Assessment for example - reaching a wide range of groups who work with a diversity of vulnerable communities across the city.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

What did we do?

- 2,793 enquiries received and dealt with, continuing the year-on-year increase
- 411 funding enquiries received and responded to
- 20 funding sessions delivered to 150 participants
- Groups supported to apply for £3.6 million of funding

How well did we do it?

- 100% (an increase of 15% from last year) of participants reporting satisfaction with sessions
- £346,000 (an increase of 32% from last year) of funding distributed to groups as small grants
- £2.19 million (an increase of 15% from last year) of external funding secured by our member groups and organisations with our support

We successfully applied for external funding to work with a consultant and refreshed our Funding Strategy - aimed at strengthening the sustainability of C3SC and the sector more widely, and to co-produce a Voluntary Community and Social Enterprise Strategy with members and partners - to inform how we plan to provide effective infrastructure support to the VCSE sector and respond to the needs of local people and communities. We also appointed 2 new Community Connection Development Officers to help us to understand and respond to local issues and develop and support community activities that help to provide solutions.

C3SC Influence and Representation

We are committed to supporting and coordinating influencing and participation opportunities and activities to ensure effective and meaningful engagement with members and the people they work with - often from seldom heard groups - and providing an effective interface with the local authority and other statutory sector partners. As well as participating in Strategic Leadership governance arrangements - such as the Public Services Board and the Regional Partnership Board - we also aim to be a collective voice for the sector by gathering views from our members and providing a range of opportunities for networking and connection. This can be in the form of surveys, gathering responses to consultation opportunities, organising Network meetings, writing briefings, and delivering programmes for engagement.

Alongside sharing and promoting engagement and consultation opportunities, we designed and tested prototypes and developed a co-owned Engagement Framework for the Regional Partnership Board working with Promo-Cymru commissioned through an open process and co-produced with engagement leads representing the RPB partners, provided small grant programmes and training sessions to include traditionally more marginalised groups to have their voices heard in the Public Services Board Population Needs Assessment which will inform public service priorities in the City, assisted in the development and coordinated and promoted the training for the Community Food Retail programme aimed at supporting groups to help tackle food poverty, and coordinated and attended a range of partnerships including the Wales Equality & Human Rights Network, Community Safety Problem Solving Group, BME Health Fair (BMEHF) Steering Group, Advocacy Network, Move More Eat Well Partnership and Affordable Warmth Network - all focused on tackling hardship and promoting a fairer, more equal and greener society, which we know are values our members share, and which help to mitigate some of the city's challenges aligned with strategic priorities.

We also worked with members and partners to co-produce a Voluntary, Community and Social Enterprise Strategy for Cardiff, delivered a programme of activities inviting informal conversations with our members to evaluate and help shape our delivery priorities, contributed joint responses to consultations such as the Welsh Government Regional Integration Fund and Warm Homes Programme, and delivered a programme of Network Meetings - including the Health, Social Care and Wellbeing Network facilitated by C3SC's Health and Social Care Facilitator.

There were a range of outcomes from these activities, including advocating for and securing additional grants for our members, the development of an engagement portal where tools and a database will be available to partners to support effective engagement, community involvement in providing workshops following their involvement in the naming of a new health hub, 4 new community food projects/groups who will be joining the Food Cardiff network, connecting public sector partners with community groups, such as Public Health dieticians with the BMEHF resulting in key connections, and training - in engagement and bid writing for example - supporting our members to benefit from added value from engagement in our programmes and schemes.

We also continued to coordinate and share reliable information for people and communities as a trusted, unifying voice for the third sector, providing and sharing information and data - including through our monthly Members' Newsletter and directories of the voluntary, social enterprise and community services and activities that are available to support people who often otherwise were at increased risk of exclusion and crisis.

What did we do?

- 48 (up by 20% from last year) Network and engagement sessions held; 465 participants attending sessions
 - 178 (up by 21%) local governance and partnership meetings attended at which representations were made
 - 71 public sector events attended
 - 350 consultations and opportunities promoted
 - 37 consultation responses coordinated
-

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

- 24 (an increase of 140% from last year) consultation responses and evidence reports submitted to public sector meetings and in response to opportunities

How well did we do it?

- 100% of participants reporting increase in capacity to influence acquired through our advice and events
- 75% of participants reporting ability to influence at meetings attended

We plan to further embed our influencing and engagement work, evaluating our practise and to review and take forward a refreshed approach to our member Networks as opportunities for connection, learning and sharing experience, and which will help us to shape our priorities and interventions.

C3SC Volunteering

Volunteering has continued to play a critical role in supporting communities in the aftermath of the pandemic and with the increasing pressures of the cost-of-living, providing practical and emotional support and meeting wellbeing needs across the community, including supporting the delivery of prescriptions, medication, and food to the most vulnerable people in our communities.

Pandemic recovery and the re-introduction of in-person volunteering opportunities began in fits and starts. For example, following the reinstatement of restrictions in December 2021, many organisations have been slower to reengage with face-to-face activities, and volunteers in turn have often been reluctant to engage with virtual volunteer opportunities following two years of home-based work and interactions.

Building on our role as lead partners in a bid to the Welsh Government Covid-19 Volunteering Recovery grant programme last year, we have continued to facilitate a Steering Group to work with local public sector partners to enhance and improve the volunteering support infrastructure to deliver more collaborative models of volunteering support.

Given the ongoing levels of interest in volunteering and as a further step towards ensuring a sustainable approach to volunteering, we recruited 3 new team members to the Volunteer Centre to work with a wider range of partners to develop and deliver a strengthened local infrastructure, new initiatives, and more coordinated support.

Increased capacity allowed the development and delivery of a number of workstreams - including representation at several meetings and involvement in regional volunteering initiatives and goals, taking forward plans to co-produce a new more focused approach for the Cardiff Volunteer Coordinators Networks to develop specific schemes to help take a more problem solving approach aligned with the city's strategic priorities and share their experiences and good practice, more regular outreach sessions and attendance at promotional events, additional training opportunities - including a bespoke training event for the recipients of the Food Retail Poverty grant, re-establishing a business network, and providing more one to one support directly to organisations and individuals in response to enquiries to improve the volunteering experience including sharing links and resources, and assisting individuals to use and get the most from the Volunteering-Wales platform to advertise or respond to volunteer placement opportunities.

In response to feedback from people accessing the Volunteer Centre, two employability programmes were launched - one targeted specifically at people from Black, Asian and minority Ethnic backgrounds looking to get into employment or enterprise, and the other with a more general focus but prioritising young people. The programs - funded by the European social Fund and UK government respectively, involve partnership working to offer bespoke support to meet the needs and reduce the barriers to accessing support. Support included helping participants to access training, volunteering opportunities and to take part in mock interviews in preparation for finding employment, as well as direction to further education resources. Support provided during the first few months of the project has already resulted in one participant gaining full time employment for the first time in two years.

The Volunteer Centre has continued its work of supporting young people. This year this included taking on a young person on a work placement through the DWP Kickstart scheme, and our annual administration of the Welsh Government funded Youth led Grant. The VC supported the YLG panel of young people to recruit and induct new panel members and update marketing materials for the 2022-23 grant awards. The team facilitated the panel meetings, provided training and support, and co-produced a survey with panel members to better understand their experiences and the outcomes for them from their involvement in the Panel, which help to shape the future direction of our communications and activities. Four projects were supported by the grant, which collectively generated 32 new volunteer roles for young people aged 14 to 25 and delivers a range of other positive outcomes for beneficiaries.

The VC team has also led on C3SC's marketing and communications and continued to advertise new volunteering opportunities daily on various social media feeds.

The Volunteer Centre again hosted our now annual Volunteer Awards event at which we were joined by nearly 200 participants to recognise and celebrate the incredible contribution people have made, giving their time for free to help others in their communities.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

What did we do?

- 7,129 people registered to volunteer on Volunteering Wales site - an increase of 19%
- 183 enquiries responded to on good practice in managing volunteers
- 87 local groups and organisations worked with to develop volunteering schemes - an increase of 35%
- 8 Volunteer Coordinators Network meeting/events; 235 participants attended

How well did we do it?

- 100% of participants reporting satisfaction with sessions attended
- 100% of participants reporting growth in skills/use of knowledge acquired through advice/ events

As well as embedding the delivery of our employability programmes to provide additional opportunities for people getting in to volunteering to increase their employability skills and get in to work or start a new business, developing new communication tools to increase the visibility of the value and opportunities for volunteering - such as a new a new Newsletter and Community Platform, and will be seeking formal accreditation in order to develop further service improvements.

FINANCIAL REVIEW

Financial position

The total income for the year was £932,516 (2021 - £1,007,076). Net incoming resources amounted to £62,326 (2021-£301,638). Full details can be found in the attached financial statements.

Investment policy and objectives

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 and has developed an Investment Policy that sets out how we plan to develop sustainably into the future.

Reserves policy

The board of trustees has kept its policy under review in recent years. Unrestricted funds not committed or invested in tangible fixed assets (free reserves) held by the charity should be managed on a going concern basis; that is the free reserves should exceed the minimum amount required to provide a minimal level of service whilst focussing on securing additional funds. The current level of unrestricted reserves is £757,056, restricted reserves is £104,416 and free reserves is £752,259. Due to the unreliability of levels of funding, the level identified to continue to operate and meet core costs for 18 months to maintain and achieve business continuity is £637,500. The view of the board of trustees is that given the current uncertainties and the interest in the voluntary, community and social enterprise sector developing more sustainable models, reserves of this level enable the charity to continue the current activities within the standard timescale taken for alternative approaches to be developed and funding secured. It will also support the making of critical investments in the organisation to enable the transition to a more diversified portfolio of assets, partnerships and funding streams, ensuring we can develop and continue to provide the services, activities and interventions people want in to the future. The current levels of reserves additionally reflects funding received in the year for expenditure planned for the forthcoming year.

FUTURE PLANS

During the forthcoming year we plan to continue to make the case for supporting a strong and sustainable third sector as further evidenced by the pandemic and subsequent challenging economic and social climate. We will be working with a consultant to co-produce a strategy for the Voluntary, Community and Social Enterprise sector with members and partners that will champion the inherent social value of the not-for-profit sector and its many assets - such as our shared ethically driven values and our willingness and ability to be responsive and flexible in finding co-produced solutions that respond holistically and inclusively to the diversity of local needs.

Our financial performance and the relative visibility of the voluntary sector and our infrastructure support services from our roles in helping to mitigate the impacts of the pandemic and recent crises has provided us with some stability and positive momentum. Despite the ongoing challenges in the external environment that we've faced, the current relative resilience of our organisation based on our reserves and investment policies means we can take forward plans to continue to grow sustainably and play our part in strengthening the prosperity of the voluntary sector and our local communities. Plans have included investing in additional staff, and in the next year this capacity will support us to take forward our priorities of community engagement and development, progressing our Engagement programs and Finance Strategy to support the sector to work collaboratively and develop sustainable local solutions that respond to local needs.

We extend sincere thanks to our funders and partners for your ongoing invaluable support and willingness to build on the partnership working that has developed in response to the unprecedented level of crises in the past couple of years, as well as to our great team, fabulous members and the fantastic local voluntary, community and social enterprise sector for your amazing work, commitment, and dedication.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cardiff Third Sector Council (C3SC) is a company limited by guarantee and is a registered charity. Its governing documents are the Memorandum and Articles of Association. Following review, these were approved at the Annual General Meeting in January 2011 and at the Extraordinary General Meeting held in February 2019.

Recruitment and appointment of new trustees

C3SC's Memorandum and Articles of Association provide for a board of not more than 15 members. Trustees are appointed by the members of the charity at the Annual General Meeting and are chosen from C3SC's membership and individuals, groups and organisations supportive of the aims and objectives of the charity. At every Annual General Meeting eligible trustees retire from the board in rotation after serving their term of office of three years. Retiring trustees are eligible to stand for re-election for a maximum of four terms. C3SC's board may at any time co-opt people to serve in addition to the elected members. All members of the board give their time voluntarily and receive no benefits from the charity. All expenses reclaimed from the charity are disclosed in the notes to the financial statements.

Organisational structure

C3SC is a membership organisation. Membership is open to organisations, groups and individuals that operate in C3SC's area of benefit and are supportive of the charity's aims. Full members nominate and elect C3SC's Board.

The charity is strategically managed by the board of trustees. The board, supported by the Senior Management Team, steer the organisation to achieve C3SC's long term vision and protect its reputation and values. Quarterly trustee board meetings are held. The board is supported by quarterly meetings of the Executive Sub-Committee - which oversees HR, finance and governance - and by the Business Improvement Group, which oversees C3SC's Funding, Equalities, Diversity and Inclusion and Marketing Strategies. The organisation's strategic priorities are set each year at a joint planning meeting organised by the Business Improvement Group and involving all trustees and staff members.

The board of trustees employs an operational team of 18 staff and 15 volunteers led by the Chief Executive Officer. The staff team deliver the operations that achieve the charity's strategic objectives. The Chief Executive Officer is supported by a team of two Senior Managers who line manage the operations and support staff, as well as our volunteers and work placements who help to support our work.

Induction and training of new trustees

Trustee board members complete Application, Skills Audit and Declaration of Interest forms to identify the knowledge, skills and interests they bring to the organisation and the board. Newly appointed trustees are supported through a comprehensive induction programme; the induction pack was recently updated following review by new board members. Through induction, trustees are provided with a background of the organisation, its structure, policies and procedures and the roles and responsibilities of the trustee board, sub-committees and members. Each trustee is offered the opportunity to be supported by a buddy. Trustees are also provided with opportunities to access training - including annual sessions on equality, diversity and inclusion, to join committees and sub-groups, to be involved in organisational initiatives - such as opportunities to mentor volunteers - and to participate in annual joint trustee and staff planning meetings.

Risk management

The board of trustees reviews at least annually, updates and approves a comprehensive register of the risks to which the charity is exposed which identifies potential risks, and the actions required to minimise or avoid the risk. The risk register is overseen by the Trustee Board and reviewed by the Senior Team and the Executive Sub-Committee, who ensure the Trustees are kept updated. The key risks identified in the past year were again linked to challenges to sustainability given the ongoing economic, legislative and political landscape with the added dimensions of the UK's exit from the European Union, the global COVID-19 pandemic, war in Europe and domestic political uncertainty all of which increase the risk of a further downward pressure on public finances alongside upward pressures on basic costs and demands for services, which jointly in turn negatively impact the funding and resources available to flow to the voluntary and community sector particularly in response to increases in need. The steps taken to address this include refreshing the organisation's funding strategy which will inform all our pillars of activity as we aim to develop new, integrated, sustainable models for working in partnership with the sector, and strengthen our advocacy for models of investment in the sector based on inclusion to better support the sector's essential role in the sustained improvement of individual and community wellbeing.

Improve performance and ensure quality

Our trustees and senior team have continued to work to ensure effective systems, policies and procedures are in place to monitor and improve the charity's efficiency and effectiveness, including securing and maintaining accreditation to support us to deliver quality assured services.

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03336421 (England and Wales)

Registered Charity number
1068623

Registered office
Butetown Community Centre
40 Loudon Square
CARDIFF
CF10 5UZ

Trustees

Paul Keeping	Chair
Judith John	
Terry Price	
Anthony Thomas	Treasurer
Catherine Moulougo	Appointed 13.04.2021
Neil Binnell	
Christopher Kiiza	Appointed 16.12.2021
Dr Radha Nair-Roberts	Appointed 23.06.2022
Sarah Duncan-Jones	Appointed 10.06.2022
Alys Morgan-Pearce	Resigned 12.11.2021
Ginger Wiegand	Resigned 26.10.2021
Mohammed Field	Resigned 06.06.2022
David Gill	Resigned 12.11.2021
George Soave	

Company secretary
Sheila Hendrickson-Brown

Senior staff

Sheila Hendrickson- Brown - Chief Executive Officer
Ebed Akotia - Volunteer Centre Manager
Claire Chick - Third Sector Development Manager

Auditors

Watts Gregory LLP
Chartered Accountants & Statutory Auditors
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Bankers

Unity Trust Bank PLC
Nine Brindleyplace
BIRMINGHAM
B1 2HB

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Cardiff Third Sector Council (C3SC) for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

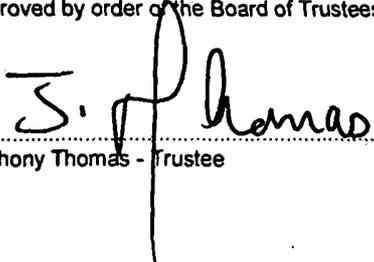
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Watts Gregory LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 15 December 2022 and signed on its behalf by:



Anthony Thomas - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARDIFF THIRD SECTOR COUNCIL (C3SC)

Opinion

We have audited the financial statements of Cardiff Third Sector Council (C3SC) (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

In auditing the financial statements, we have concluded that the directors' 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 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. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern in exceptional or unforeseen circumstances.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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 Report of the Trustees.

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; or
- the financial statements are not in agreement with the accounting records and returns; 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARDIFF THIRD SECTOR COUNCIL (C3SC)

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

Based on our understanding of both the company and industry, we identified the principal risks of non-compliance with laws and regulations and considered the extent to which any non-compliance might have on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and ensured that all those involved in the audit undergo regular update training, including on how to identify or recognise fraud and non-compliance with laws and regulations.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inaccurate journals and management bias in accounting estimates. We addressed these risks by carrying out specifically targeted procedures, which included:

- discussions with management, including consideration of any known or suspected instances of non-compliance with laws and regulations and/or fraud;
- reading minutes of meetings of those charged with governance;
- considering the appropriateness of journal entries and other adjustments;
- evaluating the reasons for any large or unusual transactions;
- reviewing disclosures in the financial statements to underlying supporting documentation.

As outlined above, reasonable assurance is a high level of assurance, but is not a guarantee that a material misstatement may always be detected. The extent to which our procedures are capable of detecting material misstatements or irregularities, including fraud, is therefore subject to the inherent limitations of an audit. There is therefore, an unavoidable risk that a material misstatement may not come to light, in particular, where non-compliance with laws and regulations are remote from events and transactions reflected in the financial statements or where fraud or errors arise due to intentional misrepresentation, forgery, concealment, management override and/or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CARDIFF THIRD SECTOR COUNCIL (C3SC)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Julia Mortimer (Senior Statutory Auditor)
for and on behalf of Watts Gregory LLP
Chartered Accountants & Statutory Auditors
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Date: 16 December 2022

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	406,582	94,177	500,759	530,842
Charitable activities					
Sector support and development		44,246	383,493	427,739	474,085
Other trading activities	4	2,850	-	2,850	-
Investment income	5	258	-	258	159
Other income		910	-	910	1,990
Total		<u>454,846</u>	<u>477,670</u>	<u>932,516</u>	<u>1,007,076</u>
EXPENDITURE ON					
Charitable activities					
Sector support and development	7	<u>394,234</u>	<u>475,956</u>	<u>870,190</u>	<u>705,438</u>
NET INCOME		60,612	1,714	62,326	301,638
RECONCILIATION OF FUNDS					
Total funds brought forward		696,444	102,702	799,146	497,508
TOTAL FUNDS CARRIED FORWARD		<u>757,056</u>	<u>104,416</u>	<u>861,472</u>	<u>799,146</u>

The notes form part of these financial statements

CARDIFF THIRD SECTOR COUNCIL (C3SC)

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	15	4,797	-	4,797	7,571
CURRENT ASSETS					
Debtors	16	123,275	-	123,275	29,877
Cash at bank		<u>698,648</u>	<u>104,416</u>	<u>803,064</u>	<u>862,850</u>
		821,923	104,416	926,339	892,727
CREDITORS					
Amounts falling due within one year	17	(69,664)	-	(69,664)	(101,152)
NET CURRENT ASSETS		<u>752,259</u>	<u>104,416</u>	<u>856,675</u>	<u>791,575</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>757,056</u>	<u>104,416</u>	<u>861,472</u>	<u>799,146</u>
NET ASSETS		<u>757,056</u>	<u>104,416</u>	<u>861,472</u>	<u>799,146</u>
FUNDS	19				
Unrestricted funds				757,056	696,444
Restricted funds				<u>104,416</u>	<u>102,702</u>
TOTAL FUNDS				<u>861,472</u>	<u>799,146</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 December 2022 and were signed on its behalf by:


.....
Anthony Thomas - Trustee

The notes form part of these financial statements

CARDIFF THIRD SECTOR COUNCIL (C3SC)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(60,044)</u>	<u>325,775</u>
Net cash (used in)/provided by operating activities		<u>(60,044)</u>	<u>325,775</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(4,993)
Interest received		<u>258</u>	<u>159</u>
Net cash provided by/(used in) investing activities		<u>258</u>	<u>(4,834)</u>
Change in cash and cash equivalents in the reporting period		<u>(59,786)</u>	<u>320,941</u>
Cash and cash equivalents at the beginning of the reporting period		<u>862,850</u>	<u>541,909</u>
Cash and cash equivalents at the end of the reporting period		<u>803,064</u>	<u>862,850</u>

The notes form part of these financial statements

CARDIFF THIRD SECTOR COUNCIL (C3SC)

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2022	2021	
	£	£	
Net income for the reporting period (as per the Statement of Financial Activities)	62,326	301,638	
Adjustments for:			
Depreciation charges	2,774	2,561	
Interest received	(258)	(159)	
(Increase)/decrease in debtors	(93,398)	8,658	
(Decrease)/increase in creditors	<u>(31,488)</u>	<u>13,077</u>	
Net cash (used in)/provided by operations	<u><u>(60,044)</u></u>	<u><u>325,775</u></u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1/4/21	Cash flow	At 31/3/22
	£	£	£
Net cash			
Cash at bank	<u>862,850</u>	<u>(59,786)</u>	<u>803,064</u>
	<u>862,850</u>	<u>(59,786)</u>	<u>803,064</u>
Total	<u><u>862,850</u></u>	<u><u>(59,786)</u></u>	<u><u>803,064</u></u>

The notes form part of these financial statements

1. STATUTORY INFORMATION

Cardiff Third Sector Council is a company limited by guarantee incorporated in Wales within the United Kingdom. The registered office is Butetown Community Centre, 40 Loudon Square, Cardiff, CF10 5UZ.

The financial statements are presented in Sterling (£), the company's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations are to provide specialist advice, support, and information to local third sector organisations on issues that affect them, including funding and governance.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There have been no material departures from Financial Reporting Standard 102.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

This includes capital grants.

Donations and legacies income

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income

Investment income is recognised on a receivable basis.

It is not the policy of the charity to show income net of expenditure.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. ACCOUNTING POLICIES - continued

Expenditure

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity as well as a proportion of salaries based on an approximation of time spent in this area.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs includes, finance costs, staff costs, general office and administration costs and governance costs which support the charities programmes and activities. These costs have been allocated based on an estimate of time or resources as appropriate.

Tangible fixed assets

Fixed assets in excess of £500 are capitalised at cost.

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity 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. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Employee benefits

When employees have rendered service to the company, short-term employee benefits to which employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Grants	<u>500,759</u>	<u>530,842</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Wales Council for Voluntary Action/TSSW Grant	200,341	347,112
Cardiff City Council	158,310	158,310
Cardiff and Vale University Health Board	20,420	20,420
Lloyds Bank Foundation	25,000	5,000
WCVA Kickstart scheme	2,511	-
WCVA Winter Pressures Fund	<u>94,177</u>	<u>-</u>
	<u>500,759</u>	<u>530,842</u>

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Sponsorship	<u>2,850</u>	<u>-</u>

5. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>258</u>	<u>159</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Training and events	-	2,040
Facilities income	-	660
Payroll services	360	210
Grants	254,373	471,175
Contract income	27,500	-
Partnership agreements	<u>145,506</u>	<u>-</u>
	<u>427,739</u>	<u>474,085</u>

Contract income includes the following:

- Cardiff and Vale University Health Board - Population Needs Assessment £25,000
- Natural Resources Wales - Building Empowerment and Resilience Project £2,500

Partnership agreement income includes the following:

- Cardiff City Council - Welsh Government Loneliness and Social Isolation Fund £22,727
- Vale of Glamorgan Council - HAU Third Sector Fund £61,600
- Vale of Glamorgan Council - Learning Disabilities Fund £39,868
- Food Cardiff - Welsh Government EU Food Poverty Funding £15,906
- Cardiff and Vale Health Charity - Good Food Cardiff Autumn Festival 2021 £2,656
- Cardiff and Vale Health Charity - capital grants for cooking equipment £2,749

CARDIFF THIRD SECTOR COUNCIL (C3SC)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Cardiff City Council	160,225	40,051
Cardiff and Vale University Health Board	62,785	101,317
WCVA / TSSW Youth Led Grant	6,650	8,025
Big Lottery - Ethnic Youth Support Team	-	31,136
Cardiff and Vale University Health Board - Dewis Cymru	16,386	16,386
Comic Relief	-	5,250
Welsh Government	-	182,593
Cardiff and Vale of Glamorgan Integrated Health and Social Care Partnership	-	57,000
Comic Relief via Third Sector Support Wales	-	29,417
WCVA - Active Inclusion Fund	8,327	-
	<u>254,373</u>	<u>471,175</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Grant funding of activities (see note 9)	Support costs (see note 10)	Totals
	£	£	£	£
Sector support and development	<u>460,528</u>	<u>332,995</u>	<u>76,667</u>	<u>870,190</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	344,076	281,470
Rent, rates, light, heat and insurance	16,393	22,166
Telephone	7,817	6,998
Postage and stationery	1,246	2,631
Sundries	-	523
ICT supplies and support	5,862	16,651
Publications and subscriptions	12,617	8,950
Staff travel and subsistence	438	413
Staff training and recruitment	6,252	3,298
Equipment leasing	1,562	3,361
Project costs	38,694	44,805
Health insurance	-	613
Other expenses	3,805	-
Small capital items	11,087	-
Archiving and storage	5,717	-
Bank charges	-	554
Translations	612	7,143
Network, events and community involvement	2,020	238
Depreciation	2,330	2,151
	<u>460,528</u>	<u>401,965</u>

CARDIFF THIRD SECTOR COUNCIL (C3SC)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. GRANTS PAYABLE

	2022 £	2021 £
Sector support and development	<u>332,995</u>	<u>224,626</u>

Grants totalling £332,995 have been paid to organisations by the charity during the year in furtherance of charitable objectives. Details of key grants paid as follows:

	2022 £
Food Poverty Grant:	
Glenwood Church	13,255
Family Action	13,021
The Mentor Ring	4,655
ISKCON	15,000
Hope Trust	13,900
Bethania Church	4,905
Splott Community Volunteers	10,371
The Table (Emmanuel)	10,293
Huggard	9,904
Action in Caerau and Ely (ACE)	<u>12,406</u>
	<u>107,710</u>

HAU Third Sector Fund:

Cardiff Women's Aid	5,000
Forget-me-not Chorus	4,340
Breathe Creative	5,000
ACE	4,045
The Friendly Trust	2,400
Cruse Bereavement	2,010
Hijinx	4,970
Rubicon Dance	4,680
Llamau	4,655
With Music In Mind	3,000
Cardiff City Football Club Community Foundation	5,000
Grow Cardiff	3,701
Women Connect First	5,000
Touch Trust	<u>2,200</u>
	<u>56,000</u>

Learning Disabilities:

The Intersensory Club	3,000
Rubicon Dance	4,536
Yogamobility	4,828
Cardiff People First	4,580
Hayaat Women Trust	5,000
Touch Trust	4,660
Live Music Now	4,930
City Hospice	<u>4,710</u>
	<u>36,244</u>

VSRF:

Innovate Trust	4,896
Horn Development Association	5,000
The Mentor Ring	1,000
Friends of Willow High School	1,980

CARDIFF THIRD SECTOR COUNCIL (C3SC)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. GRANTS PAYABLE - continued

Llamau	4,927
Bangladeshi Women's Association Wales	5,000
Butetown Community Association	5,000

27,803

TSSW Winter Pressures:

Innovate Trust	5,000
Horn Development Association	4,930
Cardiff People First	4,948
Steps4Change	5,000
Action in Caerau and Ely (ACE)	4,977
Llamau	5,000
Headway Cardiff and South East Wales	1,280
Taff Housing Association	5,000
Sudanese Integration Association	4,874
Butetown Community Association	5,000
Sightlife	4,998
Media Academy Cymru	5,000
City Hospice	2,116

58,123

Cardiff & the Vale Regional Partnership Board Winter Pressures:

Cardiff Methodist Church	500
Cardiff People First	500
CCAWS	2,250
Cerebral Palsy Cymru	1,933
Chinese In Wales Association	2,250
Headway	1,366
Miss Tilley's	700
YMCA Cardiff	500

9,999

WCVA / TSSW Youth Led Grants:

Leonard Cheshire	1,149
Reflect Community Church and Centre	1,500
Grange Pavilion	1,500
Cardiff and Vale Scouts	1,500
Lioness Community Projects	1,482

7,131

Loneliness and Social Isolation:

Grow Cardiff	3,615
Safe Families for Children	3,060
Sudanese Integration Association	2,000
Lioness Community Projects	2,000
MENFA	2,000
SEF CYMRU	2,000
City Hospice	2,000

16,675

CARDIFF THIRD SECTOR COUNCIL (C3SC)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

10. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Sector support and development	<u>21,854</u>	<u>27,186</u>	<u>7,949</u>	<u>19,678</u>	<u>76,667</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Auditors' remuneration	5,760	6,686
Depreciation - owned assets	<u>2,774</u>	<u>2,561</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 or for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 or for the year ended 31 March 2021.

13. STAFF COSTS

	2022 £	2021 £
Wages and salaries	356,256	284,749
Social security costs	29,381	32,116
Other pension costs	<u>21,397</u>	<u>16,067</u>
	<u>407,034</u>	<u>332,932</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Average number of employees	<u>13</u>	<u>10</u>
Equivalent full time employees	<u>11</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

The total key management personnel remuneration benefits paid during the year was £138,958 (2021 - £137,579).

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	530,842	-	530,842
Charitable activities			
Sector support and development	72,682	401,403	474,085
Investment income	159	-	159
Other income	1,990	-	1,990
Total	<u>605,673</u>	<u>401,403</u>	<u>1,007,076</u>
EXPENDITURE ON			
Charitable activities			
Sector support and development	<u>403,426</u>	<u>302,012</u>	<u>705,438</u>
NET INCOME	202,247	99,391	301,638
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	554,197	3,311	557,508
Prior year adjustment	<u>(60,000)</u>	<u>-</u>	<u>(60,000)</u>
As restated	<u>494,197</u>	<u>3,311</u>	<u>497,508</u>
TOTAL FUNDS CARRIED FORWARD	<u>696,444</u>	<u>102,702</u>	<u>799,146</u>

15. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021	28,456
Disposals	<u>(17,357)</u>
At 31 March 2022	<u>11,099</u>
DEPRECIATION	
At 1 April 2021	20,885
Charge for year	2,774
Eliminated on disposal	<u>(17,357)</u>
At 31 March 2022	<u>6,302</u>
NET BOOK VALUE	
At 31 March 2022	<u>4,797</u>
At 31 March 2021	<u>7,571</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	111,825	23,211
Other debtors	-	2,841
Prepayments and accrued income	<u>11,450</u>	<u>3,825</u>
	<u>123,275</u>	<u>29,877</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	11,267	37,935
Social security and other taxes	-	3,969
Other creditors	2,766	606
Accruals and deferred income	<u>55,631</u>	<u>58,642</u>
	<u>69,664</u>	<u>101,152</u>

Included within deferred income above is the following:

	2022	2021
	£	£
Lloyds Bank Foundation	-	25,000
WCVA Active Inclusion Fund - upfront payment	4,591	-
Cardiff and Vale UHB contract income - Loneliness and Isolation	10,000	-
Cardiff and Vale UHB contract income - Community Mapping	<u>10,000</u>	<u>-</u>
	<u>24,591</u>	<u>25,000</u>

The Lloyds Bank Foundation income was released to the Statement of Financial Activities during the year.

The Cardiff and Vale UHB contract income has been deferred as no delivery had commenced on the contract delivery at 31 March 2022.

The WCVA Active Inclusion Fund income included an upfront 10% receipt amounting to £4,591 that was additional to quarterly claim income. This upfront receipt has been deferred to release during the final quarter of the project.

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	<u>1,250</u>	<u>15,765</u>

Total lease payments recognised as an expense in the year was £19,230 (2021 - £27,288).

CARDIFF THIRD SECTOR COUNCIL (C3SC)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	696,444	60,612	757,056
Restricted funds			
Cardiff and Vale University Health Board – Health and Social Care	3,412	1,152	4,564
WCVA / TSSW Youth Led Grants	1,347	(1,347)	-
Cardiff and Vale Integrated Health and Social Care Partnership Engagement Framework	26,000	(25,341)	659
Volunteering Recovery Grant	44,350	(44,350)	-
Comic Relief Community Fund	27,593	(27,593)	-
Winter Pressures Fund	-	16,340	16,340
Welsh Government EU Food Poverty Fund	-	15,552	15,552
Cooking equipment to the Community Food Retail Network	-	2,749	2,749
Community Renewal Fund	-	41,616	41,616
Winter Pressures 'Project officers'	-	22,936	22,936
	<u>102,702</u>	<u>1,714</u>	<u>104,416</u>
TOTAL FUNDS	<u>799,146</u>	<u>62,326</u>	<u>861,472</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	454,846	(394,234)	60,612
Restricted funds			
Cardiff and Vale University Health Board – Health and Social Care	38,285	(37,133)	1,152
WCVA / TSSW Youth Led Grants	6,650	(7,997)	(1,347)
Cardiff and Vale Integrated Health and Social Care Partnership Engagement Framework	-	(25,341)	(25,341)
Volunteering Recovery Grant	-	(44,350)	(44,350)
Comic Relief Community Fund	-	(27,593)	(27,593)
Winter Pressures Fund	94,177	(77,837)	16,340
Loneliness and Social Isolation Fund	22,727	(22,727)	-
HAU Third Sector Fund	61,600	(61,600)	-
Learning Disabilities fund	39,868	(39,868)	-
Welsh Government EU Food Poverty Fund	15,906	(354)	15,552
Good Food Cardiff Autumn Festival	2,656	(2,656)	-
Cooking equipment to the Community Food Retail Network	2,749	-	2,749
Food Poverty Capital Grant	118,500	(118,500)	-
Community Renewal Fund	41,725	(109)	41,616
Winter Pressures 'Project officers'	24,500	(1,564)	22,936
Active Inclusion Fund	8,327	(8,327)	-
	<u>477,670</u>	<u>(475,956)</u>	<u>1,714</u>
TOTAL FUNDS	<u>932,516</u>	<u>(870,190)</u>	<u>62,326</u>

Comparatives for movement in funds

	At 1/4/20 £	Prior year adjustment £	Net movement in funds £	At 31/3/21 £
Unrestricted funds				
General fund	554,197	(60,000)	202,247	696,444
Restricted funds				
Cardiff and Vale University Health Board – Health and Social Care	-	-	3,412	3,412
WCVA / TSSW Youth Led Grants	3,311	-	(1,964)	1,347
Cardiff and Vale Integrated Health and Social Care Partnership Engagement Framework	-	-	26,000	26,000
Volunteering Recovery Grant	-	-	44,350	44,350
Comic Relief Community Fund	-	-	27,593	27,593
	<u>3,311</u>	<u>-</u>	<u>99,391</u>	<u>102,702</u>
TOTAL FUNDS	<u>557,508</u>	<u>(60,000)</u>	<u>301,638</u>	<u>799,146</u>

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	605,673	(403,426)	202,247
Restricted funds			
Cardiff and Vale University Health Board – Health and Social Care	38,285	(34,873)	3,412
WCVA / TSSW Youth Led Grants	8,025	(9,989)	(1,964)
Local Emergency Support Grant	25,000	(25,000)	-
Food Poverty Capital Grant	40,051	(40,051)	-
Cardiff and Vale Integrated Health and Social Care Partnership Engagement Framework	40,000	(14,000)	26,000
Prevention Funding - Move More Eat Well	51,632	(51,632)	-
Volunteering Recovery Grant	130,000	(85,650)	44,350
Comic Relief - Voluntary Services Emergency Fund	29,417	(29,417)	-
Supporting People with Learning Disabilities and/or their Carers 2020/21	11,400	(11,400)	-
Comic Relief Community Fund	27,593	-	27,593
	<u>401,403</u>	<u>(302,012)</u>	<u>99,391</u>
TOTAL FUNDS	<u>1,007,076</u>	<u>(705,438)</u>	<u>301,638</u>

19. MOVEMENT IN FUNDS - continued

Cardiff and Vale University Health Board – Health and Social Care: C3SC's involvement in Health and Social Care governance and planning, and Health and Social Care Facilitator's role in regional delivery of the UHB Strategic Plan for Working with the Third Sector in collaboration with Glamorgan Voluntary Service - the CVC operating in the Vale of Glamorgan.

WCVA / TSSW Youth Led Grants: Set up to fund and support diverse youth focussed groups across Cardiff, whose objectives were to increase the participation and influence of young people aged 14-25 in the local community.

Cardiff and Vale Integrated Health and Social Care Partnership Engagement Framework: Funding to support a project to develop the wider continuous engagement performance and capacity of the Regional Partnership Board (RPB).

Volunteering Recovery Grant: To work in partnership to sustain volunteering and community action during the pandemic recovery phases, and improve or introduce new systems and support arrangements, complementing existing infrastructure.

Comic Relief Community Fund: C3SC administered a Grant programme to assist third sector groups and organisations to adapt and respond to the challenges of COVID-19.

Winter Pressures Fund - funded under a Memorandum of Understanding for the Third Sector Support Wales (TSSW) administration of Winter Pressures Funding 2021-22. Delivered under the Third Sector Scheme Agreement. The funding is for grant funds to allocate to the sector and increased activity relating to winter pressures.

Loneliness and Social Isolation Fund - in partnership with Cardiff Council (via Welsh Government) for project delivery under the Connected Communities: Loneliness and Social Isolation Fund 2021- 2024.

HAU Third Sector Fund - Cardiff Council and Vale of Glamorgan Council in partnership with Cardiff Third Sector Council and Glamorgan Voluntary Services (GVS) have allocated funding to fund innovative third sector sustainable preventative community activities and services in Cardiff and the Vale. The fund is administered by C3SC in partnership with GVS.

Learning Disabilities Fund - Cardiff Council and Vale of Glamorgan Council in partnership with Cardiff Third Sector Council and Glamorgan Voluntary Services (GVS) have allocated funding to fund innovative third sector sustainable preventative community activities and services in Cardiff and the Vale that provide support to people with learning disabilities. The fund is administered by C3SC in partnership with GVS.

Welsh Government EU Food Poverty Fund - received under an agreement with Cardiff and Vale Health Charity (Food Sense Wales Fund) to co-ordinate the development and delivery of a training package for Cardiff community food retail project staff and volunteers. 24 volunteers will be trained from at least 10 projects, leading to 1,000 people receiving better quality, nutritious food.

Good Food Cardiff Autumn Festival - received under an agreement with Cardiff and Vale Health Charity (Food Sense Wales Fund) towards administration of grants.

Food Poverty Capital Grant - received under a Memorandum of Understanding with Cardiff Council to deliver the Third Sector Fund: Food Poverty Capital and Revenue Grant 2021/22.

Community Renewal Fund - via Cardiff Council towards delivery under the grant agreement: Community Renewal Fund.

Winter Pressures 'Project officers' - received from Cardiff and Vale University Health Board as funding for project officers to support some of the schemes included in the neighbourhood network.

Active Inclusion Fund - funded by the WCVA, the Active Inclusion Fund provides grants for projects that help disadvantaged people get back into employment.

19. **MOVEMENT IN FUNDS - continued**

Prior year restricted funds:

Local Emergency Support Grant: C3SC administered a grant programme to assist third sector groups and organisations to adapt and respond to the challenges of COVID-19.

Food Poverty Capital Fund: C3SC administered the Food Poverty Grant programme on behalf of Cardiff Council, to assist third sector organisations in Wales' capital help to tackle food insecurity.

Prevention Funding - Move More Eat Well: Administration of a small grants programme to promote and support groups in deprived wards/clusters to engage with the MMEW strategy.

Supporting People with Learning Disabilities and/or their Carers 2020/21: Funding to administer a small grants scheme supporting parents or siblings of children with learning disabilities.

Comic Relief - Voluntary Services Emergency Fund: C3SC administered a Grant programme to assist third sector groups and organisations to adapt and respond to the challenges of COVID-19.

20. **EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £21,396 (2021- £16,067). Contributions outstanding at the year end amounted to £Nil (2021 - £126).

21. **RELATED PARTY DISCLOSURES**

L Bates, who is a close family member of the trustee, M Field was employed as a Finance Assistant in February 2019. During the current financial year, she was paid £15,814 (2021 - £18,999) comprising gross salary payments and employer national insurance and pension contributions. L Bates ceased employment with the charity during October 2021.

N Binnell is a trustee and also the Operational Director of the South Riverside Community Development Centre (SRCDC). During the prior year, grant payments totalling £NIL (2021 - £8,925) were made to SRCDC.

There were no other related party transactions for the year ended 31 March 2022 or the comparative year ended 31 March 2021 that required disclosure.