

REGISTERED COMPANY NUMBER: 4329944 (England and Wales)
REGISTERED CHARITY NUMBER: 1090806

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014
FOR
COMMUNITY ACTION SOUTH EAST (CASE Kent)

SATURDAY



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30/08/2014

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COMPANIES HOUSE

Calcutt Matthews
Chartered Accountants and Registered Auditors
19 North Street
Ashford
Kent
TN24 8LF

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 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Constitution

Community Action South East is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association incorporated on 27 November 2001 (as amended 6 April 2006). The company changed its name from Community Action South and East Kent by Special Resolution on 26th January 2011. Charity number: 1090806. Company number: 4329944

Company Secretary and Chief Executive Officer: J Perfect

Directors and trustees

The directors of this charitable company ("the charity") are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association the chairman of the trustees is elected by the trustees. Trustees are elected by rotation by members of the charity attending the Annual General Meeting. The trustees have power to co-opt members between AGMs as they deem necessary.

The directors serving during the year were as follows:

Mrs. D Barry	appointed 10th July 2013
Mr D East	
Mr J G Holley	
Mr J Sloggett	
Ms K Bailey	appointed 31st July 2013, resigned 24th October 2013
Mr J Reilly	resigned 12th September 2013

Registered office

Berwick House
8 Elwick Road
Ashford
Kent TN23 1PF

Dover office

Maison Dieu House
Biggin Street
Dover
Kent CT16 1DW

Thanet office

Foresters Hall
Meeting Street
Ramsgate
Kent CT11 9RT

Auditors

Calcutt Matthews
19 North Street
Ashford
Kent TN24 8LF

Bankers

Caf Bank Ltd
King's Hill
West Malling
Aylesford
Kent ME19 4JQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The number of trustees must not be fewer than three, but they are not subject to a maximum. The existing trustees have the power to appoint additional trustees to any unremunerated office of the charity.

Induction and training of new trustees

All potential Trustees are sent a guide to the Roles and Responsibilities of Trustees as published by the Charity Commission, copies of the previous annual accounts and board minutes. They undertake a basic skills audit before joining. Any required training will be identified and can be provided. New trustees will attend internal training where possible. In addition they are encouraged to be familiar with relevant Charity Commission guidance.

Organisational structure

The charity is overseen by an active board of trustees who meet at least quarterly and discuss short, medium and long term objectives

Wider network

The Charity is not part of a wider network.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

None

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have agreed that they will carry out a full risk assessment of the organisation every two years.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity are

1. the promotion of any charitable purpose for the benefit of the community in the county of Kent and South East of England but also elsewhere.
2. the advancement of education, the protection of health and the relief of poverty, distress and sickness.
3. to promote and facilitate co-operation and partnership working between sectors and relevant bodies.

Significant activities

- working with organisations in the voluntary and community sector to help them sustain their services to their beneficiaries
- to help develop services within the voluntary and community sector to serve identified needs which are currently not being met
- to provide access to advice and information to groups within the voluntary and community sector on all aspects of running a charity and/or company
- to provide access to training to organisations within the sector
- to help to provide a voice for the sector through representation of the sector with statutory bodies

Volunteers

The trustees wish to thank those who worked tirelessly in a voluntary capacity in their support of the charity.

ACHIEVEMENT AND PERFORMANCE

The charity's greatest achievement is its survival! Despite the continued challenging funding environment we remain funded by Kent County Council.

However, we can also demonstrate the impact of our work in the last year.

Highlights of what the charity has achieved during 2013/14

- CASE Kent has helped our sector to obtain grant funding of £1,081,719! This is a return on our funders' investment of a massive £962,262 (or more simply a return of £10 on each pound we received).
- 88% of people attending our training told us they were better able to complete funding applications as a result of their learning.
- 81% of our newsletter and e-bulletin recipients tell us they rely on us to keep them up to date with information about funding and issues that affect our sector
- CASE Kent has represented over 700 organisations across South and East Kent at countywide meetings during the year (meetings such as local Health & Wellbeing Boards, the KCC Select Committee on Commissioning and Procurement)
- We have held local networks/forums bringing over 500 people together to share good practice and knowledge and to encourage partnerships and effective working relationships

FINANCIAL REVIEW

Reserves policy

The Charity Commission advice to all charities is that they should have a reserves policy which helps them to secure their viability beyond the immediate future and to provide continuity of service over the longer term. The Trustees are also aware that funders do not expect to see substantial reserves when better use can be made of the funds. With this in mind the unrestricted reserves available to CASE now provide slightly more than 6 months' cover for unrestricted expenditure. If our activities expand, the Trustees will ensure that the reserves are increased to meet the required minimum.

Principal funding sources

Kent County Council, New Product Fund (Transforming Local Infrastructure) and Big Lottery Fund.

FUTURE DEVELOPMENTS

CASE Kent has maintained a good working relationship with Kent County Council over the last year. Jan Perfect, our Chief Executive Officer, gave evidence to the Commissioning Select Committee of KCC sharing the sector's views on Social Value and other aspects of the procurement and commissioning process. CASE Kent acknowledges the fact that KCC is dealing with stringent cuts to its budget but has maintained its commitment to the voluntary sector during the recent challenging years of austerity. That said, CASE Kent has no illusions that things will get any easier either for itself or many in the sector in the short term.

CASE Kent is a founder member of the VOICE consortium which has been established in the last year - this is a consortium comprising CASE Kent, and the Volunteer Centres working in the Ashford, Dover, Shepway and Thanet areas. We also remain open to working in partnership with other organisations to help them to deliver much needed service.

PUBLIC BENEFIT

The charity provides public benefit by promoting the efficiency of other charities.

A summary of the major work and assistance provided by the charity is set out at its website
<http://www.casekent.org.uk/index.html>

The trustees have reviewed the Charity commission guidelines on public benefit and are satisfied that the charity provides public benefit in line with this guidance.

The trustees wish to acknowledge the professionalism and hard work of staff of CASE Kent and thank them for their continuing commitment to the charity's beneficiaries.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Community Action South East 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, Calcutt Matthews, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:


.....
J G Holey - Trustee

Date: 20/8/14

We have audited the financial statements of Community Action South East for the year ended 31 March 2014 on pages seven to thirteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page three, 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 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 Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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 31 March 2014 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 Report of the Trustees 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; 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Nick Hume.

Nick Hume (Senior Statutory Auditor)
for and on behalf of Calcutt Matthews
Chartered Accountants and Registered Auditors
19 North Street
Ashford
Kent
TN24 8LF

Date:

20 August 2014.

COMMUNITY ACTION SOUTH EAST

BALANCE SHEET
At 31 March 2014

		Unrestricted funds	Restricted funds	31.3.14 Total	31.3.13 Total
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	12	-	-	-	1,236
CURRENT ASSETS					
Debtors	13	1,222	-	1,222	2,515
Cash at bank		<u>89,378</u>	<u>2,530</u>	<u>91,908</u>	<u>133,605</u>
		90,600	2,530	93,130	136,120
CREDITORS					
Amounts falling due within one year	14	(4,497)	-	(4,497)	(13,820)
NET CURRENT ASSETS		<u>86,103</u>	<u>2,530</u>	<u>88,633</u>	<u>122,300</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>86,103</u>	<u>2,530</u>	<u>88,633</u>	<u>123,536</u>
NET ASSETS		<u>86,103</u>	<u>2,530</u>	<u>88,633</u>	<u>123,536</u>
FUNDS	15				
Unrestricted funds				86,103	123,536
Restricted funds				<u>2,530</u>	<u>-</u>
TOTAL FUNDS				<u>88,633</u>	<u>123,536</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:


J G Holley - Trustee

COMMUNITY ACTION SOUTH EAST

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2014

		Unrestricted funds	Restricted funds	31.3.14 Total	31.3.13 Total
	Notes	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Activities for generating funds	2	7,654	-	7,654	17,290
Investment income	3	2,784	-	2,784	1,905
Incoming resources from charitable activities					
Charity support services	4	-	126,577	126,577	181,206
Total incoming resources		10,438	126,577	137,015	200,401
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	5	-	-	-	7,940
Charitable activities					
Charity support services	6	4,294	153,248	157,542	222,919
Governance costs	8	-	2,008	2,008	360
Other resources expended		1,490	10,878	12,368	9,620
Total resources expended		5,784	166,134	171,918	240,839
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
	9	4,654	(39,557)	(34,903)	(40,438)
Gross transfers between funds	15	(42,087)	42,087	-	-
Net incoming/(outgoing) resources		(37,433)	2,530	(34,903)	(40,438)
RECONCILIATION OF FUNDS					
Total funds brought forward		123,536	-	123,536	163,974
TOTAL FUNDS CARRIED FORWARD		86,103	2,530	88,633	123,536

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

Income is included in incoming resources in the period to which that income relates. Income relating to future periods is included in deferred income.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where support costs cannot be directly attributed to particular headings they have been allocated to charitable activities on a basis consistent with the use of resources. There is only one charitable activity therefore all support costs have been allocated to this activity.

Allocation and apportionment of costs

Head office costs are allocated to projects.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

As the majority of the charity's activities are classified as exempt or non-business activities for the purposes of value added tax, the charity is unable to reclaim all the value added tax which it suffers on its purchases. Expenditure in these financial statements is therefore shown inclusive of value added tax.

Fund accounting

Funds held by the charity are either:

- a) Unrestricted general funds - these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- b) Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- c) Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the grant making authority.

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

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.

Interest received

Interest is included when received by the charity.

2. ACTIVITIES FOR GENERATING FUNDS

	31.3.14	31.3.13
	£	£
Fees for training courses	810	2,120
Miscellaneous Income	1,276	2,918
Management fees	-	7,940
Transforming local infrastructure	3,058	4,312
Membership fees	2,340	-
Network fees	170	-
	<u>7,654</u>	<u>17,290</u>

3. INVESTMENT INCOME

	31.3.14	31.3.13
	£	£
Deposit account interest	<u>2,784</u>	<u>1,905</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	31.3.14	31.3.13
		£	£
Grants	Charity support services	<u>126,577</u>	<u>181,206</u>

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

	31.3.14	31.3.13
	£	£
KCC Grant	119,457	117,103
Big Lottery Grant - BASIS Dover	-	750
Thanet District Council	-	5,000
Big Lottery - Supporting Change	-	8,560
Big Lottery - Supporting Impact	-	60,463
New Product Fund	3,275	-
Aiming High	-	(10,670)
Big Lottery Fund Grant	<u>3,845</u>	<u>-</u>
	<u>126,577</u>	<u>181,206</u>

5. COSTS OF GENERATING VOLUNTARY INCOME

	31.3.14	31.3.13
	£	£
Management fees	<u>-</u>	<u>7,940</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
	£	£
Charity support services	<u>157,542</u>	<u>157,542</u>

7. SUPPORT COSTS

	Management £	Information technology £	Totals £
Other resources expended	<u>10,011</u>	<u>2,357</u>	<u>12,368</u>

8. GOVERNANCE COSTS

	31.3.14 £	31.3.13 £
Accountancy	<u>2,008</u>	<u>360</u>

9. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.14 £	31.3.13 £
Depreciation - owned assets	1,236	473
Other operating leases	<u>7,840</u>	<u>9,545</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.14 £	31.3.13 £
Trustees' fees	<u>1,756</u>	<u>-</u>

Trustees' expenses

There were trustee's expenses amounting to £32 paid during the year ended 31 March 2013, £3 for the year ended 31 March 2013.

11. STAFF COSTS

	31.3.14 £	31.3.13 £
Wages and salaries	120,363	167,725
Social security costs	9,695	17,097
Other pension costs	<u>2,725</u>	<u>-</u>
	<u>132,783</u>	<u>184,822</u>

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

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2013 and 31 March 2014	<u>9,149</u>	<u>39,439</u>	<u>48,588</u>
DEPRECIATION			
At 1 April 2013	8,281	39,071	47,352
Charge for year	<u>868</u>	<u>368</u>	<u>1,236</u>
At 31 March 2014	<u>9,149</u>	<u>39,439</u>	<u>48,588</u>
NET BOOK VALUE			
At 31 March 2014	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2013	<u>868</u>	<u>368</u>	<u>1,236</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.14 £	31.3.13 £
Trade debtors	938	2,081
Prepayments	<u>284</u>	<u>434</u>
	<u>1,222</u>	<u>2,515</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.14 £	31.3.13 £
Trade creditors	2,361	8,891
Other creditors	2,136	574
Deferred income	<u>-</u>	<u>4,355</u>
	<u>4,497</u>	<u>13,820</u>

15. MOVEMENT IN FUNDS

	At 1.4.13 £	Net movement in funds £	Transfers between funds £	At 31.3.14 £
Unrestricted funds				
General fund	64,515	6,512	(42,087)	28,940
IT replacement fund	17,609	(1,858)	-	15,751
Contingency Fund	31,412	-	-	31,412
Modernisation	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	123,536	4,654	(42,087)	86,103
Restricted funds				
Big Lottery Fund Grant	-	2,530	-	2,530
KCC SLA	<u>-</u>	<u>(42,087)</u>	<u>42,087</u>	<u>-</u>
	-	(39,557)	42,087	2,530
TOTAL FUNDS	<u>123,536</u>	<u>(34,903)</u>	<u>-</u>	<u>88,633</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,438	(3,926)	6,512
IT replacement fund	<u>-</u>	<u>(1,858)</u>	<u>(1,858)</u>
	10,438	(5,784)	4,654
Restricted funds			
Big Lottery Fund Grant	3,845	(1,315)	2,530
New Product Fund	3,275	(3,275)	-
KCC SLA	<u>119,457</u>	<u>(161,544)</u>	<u>(42,087)</u>
	126,577	(166,134)	(39,557)
TOTAL FUNDS	<u>137,015</u>	<u>(171,918)</u>	<u>(34,903)</u>

New Product Fund - pilot online training to voluntary organisations (to take place in 2013-14).

KCC SLA - infrastructure services to voluntary organisations across four districts.

Awards for all - provision of online training courses based on the theme of funding.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2014

			31.3.14 £	31.3.13 £
INCOMING RESOURCES				
Activities for generating funds				
Fees for training courses			810	2,120
Miscellaneous Income			1,276	2,918
Management fees			-	7,940
Transforming local infrastructure			3,058	4,312
Membership fees			2,340	-
Network fees			170	-
			<u>7,654</u>	<u>17,290</u>
Investment income				
Deposit account interest			2,784	1,905
Incoming resources from charitable activities				
Grants			<u>126,577</u>	<u>181,206</u>
Total incoming resources			137,015	200,401
RESOURCES EXPENDED				
Costs of generating voluntary income				
Management fees			-	7,940
Charitable activities				
	Unrestricted	Restricted	31.3.14	31.3.13
Wages	-	131,027	131,027	184,822
Rent	-	7,840	7,840	9,545
Telephone	-	1,393	1,393	1,775
Postage and stationery	-	1,643	1,643	7,293
Travel	-	1,644	1,644	3,185
Sundries	-	452	452	720
Training for organisations	-	3,526	3,526	1,544
Meeting costs (not conferences)	-	1,261	1,261	4,159
Professional fees	-	624	624	721
IT Support	-	3,838	3,838	4,370
Project Costs	3,058	-	3,058	4,312
Fixtures and fittings	868	-	868	289
Computer equipment	368	-	368	184
	<u>4,294</u>	<u>153,248</u>	<u>157,542</u>	<u>222,919</u>
Governance costs				
Accountancy	-	2,008	2,008	360
Support costs				
Management				
Trustees' fees	-	1,756	1,756	-
Trustees' expenses	-	32	32	3
Subscriptions & Publications	-	440	440	2,517
Insurance	-	1,626	1,626	1,968
Recruitment expenses	-	-	-	1,032
Staff Training	-	1,073	1,073	1,983
Cleaning	-	366	366	444
Equipment Hire	-	-	-	746
Business Development	-	4,718	4,718	-
	<u>-</u>	<u>10,011</u>	<u>10,011</u>	<u>8,693</u>

This page does not form part of the statutory financial statements

COMMUNITY ACTION SOUTH EAST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2014

	Unrestricted	Restricted	31.3.14	31.3.13
Information technology				
Repairs and renewals - IT	1,490	867	2,357	927
Total resources expended	5,784	166,134	171,918	240,839
Net expenditure			<u>(34,903)</u>	<u>(40,438)</u>