

Company registration number 04637252 (England and Wales)

Charity registration number 1096788 (England and Wales)

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

COMMUNITY ACTION EAST SUSSEX (FORMERLY 3VA) LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J P Morton (Chair) Mr M Hussain Ms L Fernandez-Kayne Ms L Daniells	(Appointed 26 June 2025) (Appointed 27 November 2025)
Secretary	Mr J Williams	
Country of incorporation	United Kingdom (England and Wales)	04637252
Charity registration	England and Wales	1096788
Registered office	49 Station Road Polegate East Sussex BN26 6EA	
Independent examiner	Galloways Accounting (Bexhill) Limited 23 St Leonards Road Bexhill on Sea East Sussex TN40 1HH	

COMMUNITY ACTION EAST SUSSEX (FORMERLY 3VA) CONTENTS

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COMMUNITY ACTION EAST SUSSEX (FORMERLY 3VA) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charitable company is a Council for Voluntary Service (CVS) with its main objects being:

- | |
|--|
| a. to promote any charitable purposes for the benefit of the Community, primarily but not exclusively, in the local government districts of Eastbourne, Lewes and Wealden and its neighbourhood (hereinafter called "the area of benefit") and to enable the delivery of services across East Sussex, in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness; |
| b. to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit. |

Vision, Mission, Strategic Objectives 2026 - 2028

We know that better outcomes in society are achieved when local residents and communities are engaged in the design and delivery of community services. We know that services are most successful when they are designed and informed by those who use them. When this doesn't happen or when communities are not listened to it can result in discrimination based on social class, ethnicity, age, gender, disability, sexuality, or faith.

Having shared goals between local public bodies, voluntary, community and social enterprise (VCSE) organisations and communities themselves ensures that the principles of co-design, co-production and community ownership can be embedded and implemented to achieve a fairer society.

We believe that the local VCSE is the key to tackling inequality and driving social change. We also believe our work in providing opportunities for all communities to have a greater voice is also crucial.

Recognising that changes in local government and NHS priorities and commissioning, trustees agreed a revision of our Strategic Objectives, Mission Statement and Vision Statement which will be shared with members in consultation from June to September 2026.

1. Draft Strategic Objectives 2026 – 2028

a) Support communities to become more climate- and food-resilient

Support VCSE groups and town/parish partners to reduce emissions, adapt to climate risks, and embed nature-based solutions

b) Strengthen community partnership and cohesion

Enable collaborative networks that connect VCSE groups, residents and statutory partners to tackle shared priorities

c) Improve health and wellbeing through community-led prevention

Equip VCSE organisations to improve health determinants in order to reduce health inequalities

d) Grow VCSE capacity, skills, and financial sustainability

Build organisational resilience across governance, workforce, digital, and income diversification

COMMUNITY ACTION EAST SUSSEX (FORMERLY 3VA) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

e)Champion equity, inclusion, and community voice

Ensure decisions reflect the lived experience of East Sussex's diverse communities

f)Enable impact, learning, and data-informed decisions

Improve how the sector measures, shares, and uses evidence to drive better outcomes

2. Draft mission statement 2026 - 2028

Our mission is to strengthen the voluntary, community and social enterprise sector by building capacity, championing equity, and enabling collaboration. We connect local groups with the skills, partnerships and funding that they need to thrive, so that every community can make fairer, healthier places to live.

3. Draft vision statement 2026 - 2028

A thriving East Sussex where every community has the power, resources and connections to shape its better future. Our vision is a resilient, inclusive VCSE of confident local organisations working in partnership with residents and public, private and philanthropic partners. Ensuring that opportunity, wellbeing and belonging are shared across every place and generation

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Delivery of our strategic objects in 2025/26

We have continued to work closely with colleagues, partners and stakeholders across East Sussex, including

ACEVO	Alliance for Dignified Food Support
Amped.nl	East Sussex County Council
Eastbourne Borough Council	Ecosystem Restoration Community
Feeding Britain	Food Matters
Good Food East Sussex	Lewes District Council
NAVCA	NCVO
NHS Sussex	Ouse Valley CARES
OVESCO	Public Health England
SDHC	Sussex Community Foundation
Sussex Nature Recovery	Sussex Police and Crime Commissioner
UNA Climate and Oceans	VCSE Alliance
Wealden District Council	
Wealden Volunteering	

Volunteering

During the year, Community Action East Sussex supported volunteering through

- continuing the work started by the 'Developing and Nurturing Volunteering' fund from East Sussex County Council, working with the team at ESCC and Tribe to maintain the volunteering digital platform
- hosting 'Celebrating Communities 2025' and 'Community Marketplace 2025' where over 200 colleagues celebrated the achievements of voluntary and community organisations from Eastbourne, Lewes and Wealden
- delivering quarterly Community Network Meetings, online training and extensive one-to-one support in the community continuing to provide information, advice and guidance to groups, many of whom faced specific and pressing issues around poverty, exclusion and the continuing Cost of Living Crisis. Some sought support to undertake general policy updates and to review their financial sustainability.

Project delivery

Community Action has continued to work successfully on these projects:

- Beachy Head Ambassadors
- Cost of Living Partners Action Group, Lewes
- East Sussex Community Development programme
- Making it Happen
- Wealden Food Partnership

COMMUNITY ACTION EAST SUSSEX (FORMERLY 3VA) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

2025 – 2026 in numbers

292 news alerts with **1,229** articles

20,027 website visitors

97,891 Facebook views (**78.7% non-followers**)

120 attendees at 2025 Community Marketplace and Networking Event, **30** organisations exhibited

24+ organisations engaged in funding and partnership events

10+ community micro-grants awarded to support local activity

7 Parish Councils supported through community-led consultation work

133.5 hours supporting Ukrainian Hubs, helping **775** people

98 hours Homes for Ukraine support helping **54** people and families

65 groups attended Jeder Institute community event

Beachy Head Ambassadors

28 volunteers giving support to 7787 visitors

They have engaged and/or helped **7787** visitors at Beachy Head.

Hosted **44** activities and events including:

Walks, Yoga, Groove, Laughter Yoga, Boot Camp Fitness, History Talks, Storytelling for kids, Men's walk, Performance from London Philharmonic musicians, Picnics, Sea Dip

666 attendees have come to our activities

Wealden Food Partnership

200+ members, partners and stakeholders

Delivered **16** Household Support Fund grants supporting **2,900** people

65 members of the Suppliers and Buyers Network

36 community gardens and growing projects supported

50 farm members engaged in planning and strategy work

9 Farmers Markets supported for community benefit

Performance

Financial Review

Community Action East Sussex has ended the year with a balance on the general reserve of £178,726 (2025: £224,726) and the designated funds were £96,950 (2025: £96,908). Restricted funds represent financing for specific projects which represent a significant amount of our activities during the year and account for income of £309,204 (2025: £495,436) out of a total of £333,650 (2025: £744,137).

As at 31st March 2026, the restricted funds balance carried forward was £4,796 (2025: £203,709).

Reserves

The trustees' policy is to hold free reserves equal to three months of total expenditure, to protect the charity's core services against the loss or delay of funding and to meet its obligations to staff and creditors. On this basis the target is £144,630. At 31 March 2026 free reserves, being unrestricted general funds less amounts tied up in fixed assets, were £177,843 (2025: £221,352), which is above the target. In addition, the trustees hold designated funds of £96,950, as set out in note 20.

Risk Management

Trustees continue to review the Risk Register with the advice and support of the Chief Executive.

Structure, governance and management

The charitable company is a company limited by guarantee governed by its memorandum and Articles of Association.

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J P Morton (Chair)

Mr C Strutt

(Resigned 26 June 2025)

Mr M Hussain

Ms L Fernandez-Kayne

(Appointed 26 June 2025)

Mr P Dupont

(Resigned 26 June 2025)

Ms L Daniells

(Appointed 27 November 2025)

Recruitment and Appointment of Management Committee

Trustees are elected by a majority member vote at the Annual General Meeting. Training and induction takes place. None of the trustees has any beneficial interest in the company. All trustees are members of the company and with a limited guarantee of £1. All trustees gave their time voluntarily and did not receive any benefits from the charity. Trustees' indemnity insurance was paid by the charity on behalf of the trustees as permitted by the memorandum and Articles of Association.

Remuneration of employees

All personnel are issued with clear job descriptions and contracts. Salaries are paid on agreed National Joint Council scales.

The trustees' report was approved by the Board of Trustees.

.....
Mr J P Morton (Chair)

Chair

Date:

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF COMMUNITY ACTION EAST SUSSEX**

I report to the trustees on my examination of the financial statements of Community Action East Sussex (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Peter Watters FCA BFP

Galloways Accounting (Bexhill) Limited
23 St Leonards Road
Bexhill on Sea
East Sussex
TN40 1HH
Date:

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year		Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
	Notes					
Income and endowments from:						
Charitable activities	3	20,396	-	304,112	324,508	723,406
Investments	4	3,855	-	-	3,855	4,700
Other income	5	195	-	5,092	5,287	16,031
Total income		<u>24,446</u>	<u>-</u>	<u>309,204</u>	<u>333,650</u>	<u>744,137</u>
Expenditure on:						
Charitable activities	6	38,824	-	541,788	580,612	757,033
Other expenditure	12	(2,091)	-	-	(2,091)	6,622
Total expenditure		<u>36,733</u>	<u>-</u>	<u>541,788</u>	<u>578,521</u>	<u>763,655</u>
Net expenditure		<u>(12,287)</u>	<u>-</u>	<u>(232,584)</u>	<u>(244,871)</u>	<u>(19,518)</u>
Transfers between funds		(33,713)	42	33,671	-	-
Net movement in funds	9	<u>(46,000)</u>	<u>42</u>	<u>(198,913)</u>	<u>(244,871)</u>	<u>(19,518)</u>
Reconciliation of funds:						
Fund balances at 1 April 2025		<u>224,726</u>	<u>96,908</u>	<u>203,709</u>	<u>525,343</u>	<u>544,861</u>
Fund balances at 31 March 2026		<u>178,726</u>	<u>96,950</u>	<u>4,796</u>	<u>280,472</u>	<u>525,343</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes				
Income and endowments from:					
Charitable activities	3	227,970	-	495,436	723,406
Investments	4	4,700	-	-	4,700
Other income	5	16,031	-	-	16,031
Total income		248,701	-	495,436	744,137
Expenditure on:					
Charitable activities	6	306,225	-	450,808	757,033
Other expenditure	12	6,622	-	-	6,622
Total expenditure		312,847	-	450,808	763,655
Net income/(expenditure)		(64,146)	-	44,628	(19,518)
Transfers between funds		86,559	(6,332)	(80,227)	-
Net movement in funds	9	22,413	(6,332)	(35,599)	(19,518)
Reconciliation of funds:					
Fund balances at 1 April 2024		202,313	103,240	239,308	544,861
Fund balances at 31 March 2025		224,726	96,908	203,709	525,343

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
BALANCE SHEET
AS AT 31 MARCH 2026**

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	14		883		3,374
Current assets					
Debtors	15	6,209		3,198	
Cash at bank and in hand		480,464		568,245	
		486,673		571,443	
Creditors: amounts falling due within one year	16	(202,602)		(42,901)	
Net current assets			284,071		528,542
Total assets less current liabilities			284,954		531,916
Defined benefit pension liability	18		(4,482)		(6,573)
Net assets			280,472		525,343
The funds of the charity					
Restricted income funds	19		4,796		203,709
Unrestricted funds - general	21		178,726		224,726
Unrestricted funds - designated	20		96,950		96,908
			280,472		525,343

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on

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Mr J P Morton (Chair)
Chair

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

1 Accounting policies

Charity information

Community Action East Sussex is a private company limited by guarantee incorporated in England and Wales. The registered office is 49 Station Road, Polegate, East Sussex, BN26 6EA

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of the income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance-related conditions there is deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

Other income such as rental income, management services and training fees are included in the accounts on an accruals basis. The charity is not registered for VAT.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	4 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

1 Accounting policies

(Continued)

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

3 Income from charitable activities

	Total 2026 £	Total 2025 £
Performance related grants	324,508	723,406
	<u> </u>	<u> </u>
Analysis by fund		
Unrestricted funds - general	20,396	227,970
Restricted funds	304,112	495,436
	<u> </u>	<u> </u>
	<u>324,508</u>	<u>723,406</u>

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

4 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	3,855	4,700
	<u> </u>	<u> </u>

5 Other income

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Other income	195	5,092	5,287	16,031	-	16,031
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

6 Expenditure on charitable activities

	Total 2026 £	Total 2025 £
Direct costs		
Staff costs	376,673	456,426
Depreciation and impairment	2,491	3,643
Management fee	20,397	36,131
Rent, utilities, repairs and renewals	1,916	4,712
Printing, postage and stationery	519	3,105
Legal, professional and consultancy fees	1,085	11,395
Telephone	2,952	11,242
Marketing, promotion and events	5,698	7,559
Computer costs	9,705	11,897
Travel and subsistence	10,438	10,061
Training	9,640	1,806
Insurance	5,053	5,984
Subscriptions	3,663	6,903
Other charitable expenditure	24,973	16,613
Bad debts	7,168	-
Research and Development	4,993	-
	<u>487,364</u>	<u>587,477</u>
Grant funding of activities (see note 7)	73,705	136,009
Share of support and governance costs (see note 8)		
Governance	19,543	33,547
	<u>580,612</u>	<u>757,033</u>
Analysis by fund		
Unrestricted funds - general	38,824	306,225
Restricted funds	541,788	450,808
	<u>580,612</u>	<u>757,033</u>

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

7 Grants payable

	Total 2026 £	Total 2025 £
Grants to institutions:		
Made from East Sussex County Council	-	97,750
Made from Lewes District Council	-	7,756
Other	30,088	30,503
Made from Wealden County Council	3,358	-
Made from CDEV grant distribution	1,600	-
Made from Household Support Fund	38,659	-
	<u>73,705</u>	<u>136,009</u>

8 Support costs allocated to activities

	Total 2026 £	Total 2025 £
Governance	19,543	33,547
	<u>19,543</u>	<u>33,547</u>
Governance costs comprise:	2026 £	2025 £
Independent examiner fees	3,480	3,300
Legal and professional	15,783	27,514
Community AGM expenses	-	2,280
Bank charges	280	453
	<u>19,543</u>	<u>33,547</u>

9 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,480	3,300
Depreciation of owned tangible fixed assets	2,491	3,643
	<u>5,971</u>	<u>6,943</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

11 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Employees (full and part time)	10	13

Employment costs

	2026 £	2025 £
Wages and salaries	336,858	404,631
Social security costs	27,113	32,858
Other pension costs	12,702	18,937
	<u>376,673</u>	<u>456,426</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	133,823	154,978

12 Other expenditure

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Remeasurements - impact of change in assumptions	(3)	42
Financing costs	258	66
Remeasurements - amendments to the contribution schedule	(2,346)	6,514
	<u>(2,091)</u>	<u>6,622</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

14 Tangible fixed assets

	Computers £
Cost	
At 1 April 2025	17,227
At 31 March 2026	17,227
Depreciation and impairment	
At 1 April 2025	13,853
Depreciation charged in the year	2,491
At 31 March 2026	16,344
Carrying amount	
At 31 March 2026	883
At 31 March 2025	3,374

15 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	6,009	2,998
Other debtors	200	200
	6,209	3,198

16 Creditors: amounts falling due within one year

	2026 £	2025 £
	Notes	
Other taxation and social security	9,172	9,110
Deferred income	17 186,748	14,000
Trade creditors	3,202	16,491
Accruals	3,480	3,300
	202,602	42,901

17 Deferred income

	2026 £	2025 £
Arising from Current liabilities	186,748	14,000

Deferred income is included in the financial statements as follows:

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

17 Deferred income	(Continued)	
	2026 £	2025 £
Deferred income is included within:		
Current liabilities	186,748	14,000
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 April 2025	14,000	191,340
Released from previous periods	(14,000)	(163,340)
Resources deferred in the year	186,748	(14,000)
	<u> </u>	<u> </u>
Deferred income at 31 March 2026	186,748	14,000
	<u> </u>	<u> </u>

Deferred income related to grants received ahead of the projects they are funding.

18 Retirement benefit schemes	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	12,702	18,937
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

18 Retirement benefit schemes

(Continued)

Defined benefit schemes

SCHEME: TPT Retirement Solutions – The Growth Plan

The company participates in the scheme, a multi-employer scheme which provides benefits to some 521 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2023. This valuation showed assets of £514.9m, liabilities of £531.0m and a deficit of £16.1m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit Contributions

From 1 April 2025 to 31 January 2028: £2,100,000 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 March 2028 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025: £3,312,000 per annum (payable monthly)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Key assumptions

	2026	2025
	%	%
Discount rate	4.92	4.84

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

18 Retirement benefit schemes

(Continued)

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

<i>Amounts recognised in the profit and loss account</i>	2026	2025
<i>Costs/(income):</i>	£	£

Net interest on defined benefit liability/(asset)	258	66
	=====	=====

<i>Amounts recognised in other comprehensive income</i>	2026	2025
<i>Costs/(income):</i>	£	£

Actuarial changes related to obligations	(3)	6,556
	=====	=====

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2026	2025
	£	£

Liabilities/(assets):

Present value of defined benefit obligations	4,482	6,573
	=====	=====

Deficit in scheme	4,482	6,573
	=====	=====

<i>Movements in the present value of defined benefit obligations</i>	2026
	£

Liabilities at 1 April 2025	6,573
Deficit contributions paid	(2,346)
Actuarial gains and losses	(3)
Interest cost	258
	=====
At 31 March 2026	4,482
	=====

<i>The defined benefit obligations arise from plans funded as follows:</i>	2026
	£

Wholly unfunded obligations	-
Wholly or partly funded obligations	(4,482)
	=====
	4,482
	=====

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Wealden Food Partnership	19,074	28,921	(47,995)	-	-
Homes for Ukraine Small Grants	-	37,307	(35,284)	-	2,023
ABCD Case Studies	-	300	(300)	-	-
Homes for Ukraine costs	41,037	14,155	(55,192)	-	-
Violence and Exploitation	11,881	(8,881)	(3,000)	-	-
Volunteering	52,323	(16,044)	(36,279)	-	-
Beachy Head Ambassadors	64,875	(19,119)	(45,756)	-	-
Household Support Fund 7	-	32,000	(29,225)	-	2,775
Household Support Fund	12,734	-	(12,734)	-	-
CDEV - Eastbourne	-	98,400	(123,811)	25,411	-
CDEV - Wealden	-	99,300	(125,660)	26,360	-
Lewes DC Cost of Living	-	6,770	(6,770)	-	-
Community Table	-	-	(400)	400	-
Clarion	-	230	(230)	-	-
Celebrating Communities 2024	-	9,127	(9,127)	-	-
Wealden Community Grants	-	18,500	-	(18,500)	-
Wealden Cost of Living	1,785	2,073	(3,858)	-	-
Tackling Loneliness (SCDA)	-	2,772	(2,772)	-	-
Making It Happen	-	2,830	(2,830)	-	-
ICT - Eastbourne	-	300	(300)	-	-
ICT - Wealden	-	264	(264)	-	-
Rounding	-	-	-	-	(2)
	<u>203,709</u>	<u>309,204</u>	<u>(541,788)</u>	<u>33,671</u>	<u>4,796</u>

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

19 Restricted funds

(Continued)

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Wealden Food Partnership	27,126	50,380	(58,432)	-	19,074
Homes for Ukraine - East Sussex County Council Community Grants	109,473	-	(97,750)	(11,723)	-
Homes for Ukraine - Lewes District Council Ukrainian Relief Fund	7,757	-	(7,757)	-	-
Homes for Ukraine costs	14,394	104,500	(77,857)	-	41,037
Violence and Exploitation	12,079	-	(198)	-	11,881
Volunteering	68,479	-	(16,156)	-	52,323
Beachy Head Ambassadors	-	129,936	(65,061)	-	64,875
EBC - Community Grants	-	16,500	-	(16,500)	-
Household Support Fund 5	-	15,000	(15,000)	-	-
Household Support Fund 6	-	30,000	(17,266)	-	12,734
LDC - Community Grants	-	29,000	-	(29,000)	-
Lewes DC Cost of Living	-	-	(53)	53	-
Making It Happen	-	80,120	(75,421)	(4,699)	-
Celebrating Communities 2024	-	14,500	(15,642)	1,142	-
Wealden Community Grants	-	18,500	-	(18,500)	-
Wealden Cost of Living	-	7,000	(4,215)	(1,000)	1,785
	<u>239,308</u>	<u>495,436</u>	<u>(450,808)</u>	<u>(80,227)</u>	<u>203,709</u>

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

19 Restricted funds

(Continued)

Purposes for the restricted funds

The Eastbourne Food Partnership, funded by Public Health is a developing partnership where collaboration between the community, public and private sector look at tackling issues around food in the town.

The Wealden Food Partnership, funded by Public Health, a developing partnership where collaboration between community, public and private sector look at tackling issues around food in the district.

Safer Streets collaboration between the community, public and private sector looking at tackling safety issues in Eastbourne.

Sussex Learning Networks funding to provide computer equipment, mental health support for parents and art learning packs for children and families affected by lock down.

NHS Volunteering and NHS Leadership funded through NHS partnership for reporting into volunteering across the districts.

Spaces to Connect funding from Co-op Foundation to continue working alongside Friends of Shinewater Park and local community leaders in the area.

Food Partnership Household Support Fund was to allow us to give out grants to organisations so as to address food poverty and insecurity.

Home for Ukraine funding are grants provided to help Ukrainians settle in the UK during the war in their home country.

ABCD Case Studies - Community Assets. This funding was given to us by ESCC to pay for 4 case studies to be completed under as part of a wider ABCD programme. Due to delays in programme delivery these case studies are yet to be finalised.

CDEV – Eastbourne This funding came from ESCC for the CDEV Delivery Programme, this primarily pays for the Community Development Officers salary in Eastbourne, plus part of the Senior Leadership Team salaries.

CDEV – Wealden This funding came from ESCC for the CDEV Delivery Programme, this primarily pays for the Community Development Officers salary in Wealden, plus part of the Senior Leadership Team salaries.

Clarion - Clarion gave this money (£1000) to the Wealden Community Development officers to pay for venue hire to support their community development activities.

Community Table - This money came from ESCC via the Programme Lead Organisation SCDA. This money was given to us to run a series of Community Table events as part of the Making it Happen Legacy work.

ICT – Eastbourne. We were given this money from the ICT to support the development of the ICT work in Eastbourne, this money was to pay for community engagement, venue hire and towards an admin post to administer the programme.

ICT – Wealden. We were given this money from the ICT to support the development of the ICT work in Wealden, this money was to pay for community engagement, venue hire and towards an admin post to administer the programme

Making It Happen - The programme formerly ended last year. The lead organisation SCDA identified an underspend in the programme budget, and it was agreed with the funder ESCC that the money would be share between the delivery providers for ongoing MiH legacy work. This funding has supported the recent Jeder Event held in Eastbourne.

Tackling Loneliness (SCDA) - The funding was given to us by SCDA (the lead organisation) to deliver a series of workshops and activities relating to Tackling Loneliness. The programme was a success, and it was agreed that a second top up round of funding would be allocated to support the ongoing work as, yet this has not happened.

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

20 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2025 £	Transfers £	At 31 March 2026 £
Legacy reserve	80,915	-	80,915
Redundancy reserve	15,993	42	16,035
	<u>96,908</u>	<u>42</u>	<u>96,950</u>

Previous year:

	At 1 April 2024 £	Transfers £	At 31 March 2025 £
Legacy reserve	80,915	-	80,915
Redundancy reserve	22,325	(6,332)	15,993
	<u>103,240</u>	<u>(6,332)</u>	<u>96,908</u>

The legacy and redundancy reserve funds are money set aside to cover core expenditure in the event of core funding from statutory funders being withdrawn. Such funds would provide the means to support the work of the organisation whilst alternative funding was obtained. The amount required for this reserve is assessed each year.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2026 £
General funds	224,726	24,446	(36,733)	(33,713)	-	178,726
	<u>224,726</u>	<u>24,446</u>	<u>(36,733)</u>	<u>(33,713)</u>	<u>-</u>	<u>178,726</u>

Previous year:

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
General funds	202,313	248,701	(312,847)	86,559	-	224,726
	<u>202,313</u>	<u>248,701</u>	<u>(312,847)</u>	<u>86,559</u>	<u>-</u>	<u>224,726</u>

**COMMUNITY ACTION EAST SUSSEX
(FORMERLY 3VA)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026**

22 Analysis of net assets between funds

	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:				
Tangible assets	883	-	-	883
Current assets/(liabilities)	182,325	96,950	4,796	284,071
Provisions and pensions	(4,482)	-	-	(4,482)
	<u>178,726</u>	<u>96,950</u>	<u>4,796</u>	<u>280,472</u>
	<u><u>178,726</u></u>	<u><u>96,950</u></u>	<u><u>4,796</u></u>	<u><u>280,472</u></u>
	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	3,374	-	-	3,374
Current assets/(liabilities)	227,925	96,908	203,709	528,542
Provisions and pensions	(6,573)	-	-	(6,573)
	<u>224,726</u>	<u>96,908</u>	<u>203,709</u>	<u>525,343</u>
	<u><u>224,726</u></u>	<u><u>96,908</u></u>	<u><u>203,709</u></u>	<u><u>525,343</u></u>

23 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).