

**Company Limited by Guarantee Number: 02807934**  
**Registered Charity Number: 1031602**

**Via Community Ltd**  
**Annual Report & Financial Statements**  
**For The Year Ended 31 March 2023**

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Via Community Ltd  
A Company Limited by Guarantee

## **Legal and Administrative Information**

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|                                 |   |
|---------------------------------|---|
| <b>Trustees &amp; Directors</b> | <b>Yasmin Batliwala (Chair)</b><br><b>James Saunders</b><br><b>Gillian Benning</b><br><b>Mark Eaton</b><br><b>Mike Walsh</b><br><b>Leckraz Boyjoonauth</b><br><b>Richard Paul</b> |
| <b>Chief Executive</b>          | <b>Anna Whitton</b>   |
| <b>Company Secretary</b>        | <b>Brian McGinn</b>   |
| <b>Charity number</b>           | <b>1031602</b>  |
| <b>Company number</b>           | <b>2807934</b>  |
| <b>Country of incorporation</b> | <b>United Kingdom</b>   |
| <b>Principal address</b>        | <b>18 Dartmouth Street</b><br><b>London</b><br><b>SW1H 9BL</b>  |
| <b>Auditors</b>                 | <b>Crowe U.K. LLP</b><br><b>Statutory Auditors</b><br><b>55 Ludgate Hill</b><br><b>London</b><br><b>EC4M 7JW</b>  |
| <b>Bankers</b>                  | <b>Barclays Bank</b><br><b>1 Churchill Place</b><br><b>London</b><br><b>E14 5HP</b>   |



## **Structure, Governance and Management**

### **Strategic Report**

#### **Our Objectives including Public Benefit**

Our Charity's purposes as set out in the objects contained in the Company's memorandum of association are to:

- benefit the public by providing care, support, education, and training to those in need as a result of multiple and/or particular social and/or personal issues and problems and their affected families, carers and communities, and
- undertake research into such problems and issues, making the beneficial results publicly available, in particular, to substance misuse related problems and health problems arising from disadvantaged and/or deprived circumstances.

The Trustees have referred to the Charity Commission guidance on public benefit when reviewing our aims and objectives and planning our future activities. Trustees consider how planned activities contribute to our aims and objectives. We have developed our services in supporting people, both adults and young people, affected by:

- Drug and Alcohol issues
- Mental Health
- Sexual Health
- Outreach Support
- Employability
- Smoking Cessation

As a charity, we are mostly funded by local authorities who commission us to deliver high-quality services to their communities. We also receive donations, grant funding and corporate support.

We also advocate for effective policy and funding for health and social care services through parliamentary groups and government consultations. As with our services, our responses are co-produced with individuals, communities, and partner organisations.

Our overarching aim, to reduce drug and alcohol dependency and promote holistic health in the communities we serve, is fully in line with the Charity's founding objectives.

#### **Our Activities and Impact**

Our name is different, but the quality of our services remains the same. We had realised that we had outgrown our previous name, Westminster Drug Project (WDP), and after a period of consultation with service users, commissioners, staff and volunteers we have now rebranded to **Via**. Our transition has occurred from June 2023 and we believe will further enhance our service delivery and meet with our growth plans.

Our services succeed because of the care, effort and compassion of our staff and volunteers, and this is the thread that runs through every aspect of our work and throughout the



organisation. We offer a safe, supportive, and non-judgemental environment and we strive to make every person who gets in contact feel welcome and respected.

**- Care in practice**

This year has been extremely important for us in the development of our core model offering. We know that we need to get the foundations of our work right and through this project we have examined how we work across all of our services. We have taken best practice and built on it. We've done all of this because we want the people who use our services to have the best experience possible, we want them to feel cared for and listened to and we want to make sure that our staff are equipped to deal with the increasing complexities that we see every day. We do this all the while being conscious of the fact that there isn't a 'one size fits all' approach when it comes to treatment, but this framework enables us to offer bespoke support when needed while offering consistency.

**- Growing and reaching more people**

We have also been able to welcome new services to the organisation during the year including services in Surrey and West Berkshire, further extending services in Surrey to include a brand-new alcohol service in Surrey HICD (High Impact Complex Drinkers) during October and the delivery of an Individual Placement and Support service (IPS) in the London Borough of Islington.

**- Collaboration**

We know that we are stronger and more effective when we collaborate with the people who use our services, our staff, and other organisations. We know that one of our strengths is recognising that we can't be the experts in everything and finding the right organisations to work with makes us able to help more people.

In March 2023 we were delighted to be able to announce that we would be collaborating with the Nelson Trust to open a specialist women's only detox centre. Although women only rehab facilities are available, there is currently no women's-only detox service in the UK which is a huge barrier to women accessing rehab treatment as they often need to be detoxed first. We plan to open the service, based in Tewkesbury, in 2024. Other examples of collaboration include our 'Dusk to Dawn' project (a peer-led photography project which focused on a day in the life of a person in recovery), Digital Inclusion project along with The Good Things Foundation (offering sim cards with free mobile data, laptops and refurbished smartphones while also setting up 2 'IT cafes') and joining the White Ribbon Campaign (to end violence to women and girls)

**- Supporting our people**

Our people are the heart of Via and the work that we do here. We are proud to have a diverse and multi skilled team who work hard every day to make sure that we can keep offering the best care and support to the people who need it most. We continually support our staff and volunteers to be the best that they can be.



We undertook many avenues of programs and work to support diversity, equity and inclusion, benefits and reward, celebrating each other and achievements both corporately and individually, valuing volunteers and volunteer leave for staff and investing in learning and development.

We also reviewed and updated the values of Via in line with our new branding.

**- Evolving, Adapting, Innovating**

We know that to maintain our standards as well as continuously improve, we need to make sure that we never settle for doing things the way we always have. As an organisation we recognise the importance of innovating to create new ways to solve problems and meet needs. We are comfortable adapting and refining current ways of working to make sure that we keep our focus where it should be; offering high quality support and treatment. And we look for large scale, organisational wide ways to improve as well as at a local level.

We have introduced our own 'flex' team to meet the demands of our services when temporary staff may be needed, and we also understand that premises and our working and caring environment are of utmost importance and so along with rebranding we have introduced a rolling program of property refurbishment and updating in line with our new brand.

**- Sharing Expertise**

We are grateful to have a senior team who have decades of experience as well as a clinical team who are experts in what they do, but we also know that we learn the most by listening to the people that use our services as well as our staff. As the world around us changes at dizzying speeds, the way that we need to work and support people also changes. New areas of focus are always arising and we have been able to see that when we share what we know with passion and a willingness to keep learning, we can get incredible results.

We have been continuing to work with Gilead Sciences and the Hepatitis C Trust to support sector-wide efforts to eliminate Hepatitis C in drug and alcohol services and we have been able to achieve micro-elimination in several of our service areas.

**Governing Document and Constitution**

Via Community Ltd (Via) is a registered Charity (no. 1031602) and was incorporated on 2 April 1993 as a Company Limited by guarantee.

In June 2023 Via Community Ltd became the new name and brand for Westminster Drug Project (WDP) with all subsidiary companies rebrand to same format.

The Company was constituted under a Memorandum of Association that established the objects and powers of the charitable Company and is governed by its Articles of Association. These were adopted on incorporation and updated by special resolutions on 11 October 1993, 18 March 2008, 28 July 2010, 10 January 2011 and 12 September 2011. Under the Articles the Company is managed by its Board of Directors. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

The Board of Directors is charged with the responsibility of strategy and performance monitoring of the Company.

## **Recruitment and Appointment of Management Committee**

The Directors are the Trustees of the Charity for the purposes of charity law and are also the members of the Management Committee. The Trustees are recruited to ensure a diverse and broad range of relevant experience, knowledge, and business skills. The Chair regularly reviews the membership of the Board to ensure it remains appropriately equipped to meet the strategic needs of the organisation. Should it be identified that additional expertise is needed the Chair will seek to recruit new or additional Trustees utilising recruitment specialists and media as required to attract suitably qualified applicants with a focus on maintaining a diverse and effective Board. Tenure of Trustees' is based on 3-year appointments to a maximum of 3 terms. Many of the current Trustees have been appointed for terms in excess of 9 years and a renewal program has been agreed starting in March 2024.

## **Trustee Induction and Training**

An induction plan is in place for all new Trustees who join the Board to ensure they are aware of the constitution, their role and responsibilities, organisational activities, strategic plan and financial and governance arrangements. Training needs are reviewed regularly, and appropriate training arranged as required.

## **Organisational Structure**

The Charity's Board meets a minimum of four times a year for board meetings, as well as scheduling regular strategy specific meetings. Board and strategy meetings also involve the attendance of the Chief Executive and members of the Executive Management Team.

In addition, the Trustees participate in working parties and sub committees appointed by the Board when necessary to progress specific issues, during 2022/23 sub committees were formalised for Finance & Resources, Business Development and Service Delivery & Governance. The Board delegates day-to-day operations and service delivery to the Chief Executive, who is supported by the Executive Management Team. The Executive Management is as follows:

- |   |                   |
|---|-------------------|
| • Chief Executive Officer (CEO)                       | Anna Whitton      |
| • Chief Operating Officer (COO)                       | Brian McGinn      |
| • Executive Medical Director                          | Arun Dhandayudham |
| • Executive Director of Quality, Impact & Performance | Abi Cooper        |
| • Executive Director of Services                      | Thomas Sackville  |
| • Executive Director of Services                      | Craig Middleton   |
| • Executive Director of Development                   | Graham Howard     |

A performance management framework is in place throughout the organisation involving annual appraisals and regular staff supervision in which performance issues and development needs are addressed. Remuneration is reviewed by management and Trustees on an annual basis, a new remuneration policy was implemented in October 2021, and we continue to improve the culture of the Charity to become an employer of choice. A broad range of key performance indicators are monitored in line with a comprehensive business plan against which progress is tracked and reported to the Board at regular intervals. This includes the monitoring and reporting of service user and commissioner feedback, operational KPIs, business risk and financial performance.

## **Volunteering**

In addition to our Board of Trustees (all of whom are volunteers), Via has benefited from 80-100 volunteers throughout the year, across the organisation, who support a varied range of activities, including:

- Co-facilitation of group programmes.
- Counselling.
- Creative group programmes such as photography
- New brand and name implementation support, including editing of brand launch videos.
- Communications planning support – enabling more effective planning for the year ahead.
- Support to run our capital card pop up shops and as capital card ambassadors.
- Joining the judging panel for our annual People Awards

We recognise the invaluable work that our volunteers do and so as we do every year, we joined in with national Volunteers Week celebrations in June to show our gratitude to their amazing work. Our Volunteer Services team organised picnics, wellbeing sessions, a cinema trip and opportunities to come together over coffee and cake. We know that we couldn't do what we do without our volunteers, and we hope to bring many more onboard in the coming years. We also understand that volunteers enrich our organisation often bringing language skills, cultural understanding and other specialist skills that aren't always covered within a staff team.

As part of our commitment to volunteering, we also offer all members of staff two days of paid volunteering leave each year to give their time back to a cause that is important to them.

## **Staffing**

Via is an organisation that wants to be the employer of choice for staff. We wish all staff to see their future with us and we have an objective to treat all staff equally irrespective of disability, race, religion or gender, provide sector leading terms and conditions and create the conditions for learning and development for all. Via has procedures both formal and informal for consulting staff and keeping them as informed as circumstances permit in all matter that may be of concern to them. Staff are kept informed about the organisation's strategy and objectives, as well as day-to-day news and events. Regular information is available through meetings, briefings, weekly newsletter and out intranet. All staff are encouraged to suggestions and views on performance and are involved in the development of strategy and objectives appropriate to their area of work. Staff have played a vital role in the rebrand of the organisation to Via and its continued marketing to clients, commissioners and public alike.

We recruit and promote on the basis of aptitude and ability without discrimination. It is our policy to give full consideration to suitable applicants for employment and career progression irrespective of disability, race, religion or gender.

Via is committed to learning and development for all staff. Career development within Via is assessed through annual appraisal and regular supervision. A full and intensive induction is





given to all staff on joining to allow them the best possible opportunity to excel at their job and continued training if offered, both mandatory and elective during their career with us. This will also allow staff to develop for their current and future roles, enabling a quality service for all service users.

There are no private benefits to any individuals concerned with Via other than the payment of salaries to staff, which is a necessary requirement, in order to provide services and therefore incidental to the carrying out of the purposes.

## **Results**

Via measures its success against internal and external metrics to review if we are achieving our objectives, with services 10,165 service users in treatment and 260 in residential care during the year.

For internal metrics we measure success for the follow measures as performance with agreed target ranges. The percentage of contracts that have achieved those targets is as follows:

|  |      |
|--|------|
| Training compliance                              | 100% |
| Successful completions – Alcohol                 | 92%  |
| Successful completions – Alcohol & non-opiates   | 85%  |
| Successful completions – Non-opiates             | 92%  |
| Successful completions – Opiates                 | 77%  |
| Number of service users contacted within 28 days | 70%  |
| Care plan compliance                             | 95%  |
| Risk assessment compliance                       | 90%  |
| Medical review compliance (within 6 months)      | 100% |

Our external metrics show:

- all contracts and services achieved a CQC (Care Quality Commission) rating of good or above.
- 26.02% of people successfully completed treatment at Via compared to a national average of 20.32%. (Source: NDTMS).
- we have attained 'Gold' accreditation with Investors in People (IiP).

## **Risk Management**

The Trustees review the major risks to which the charitable company is exposed and the systems which have been established to mitigate those risks by the review of Via's organisational Risk Register at Board meetings throughout the year. Mitigating actions are identified and implemented and the current position on these is recorded.

A three-year strategic plan that allows for the diversification of funding and activities has been devised and implemented that continues into 22/23. The 3 main strategic objects: - grow & reach more people, influence, and strive for improvements in care, directly address the ongoing risks to Via's long-term prospects. Growth will increase revenue and provide greater central contributions and development funds; influencing will position Via as a thought leader and naturally drive our ability to shape further commissioning intentions. The continued development of our Innovation and Research Unit (IRU) is supporting our development of an evidence base package of care which further sets Via apart from many of our competitors. Recent feedback from commissioning panels has highlighted the added value they see from



initiatives such as the Capital Card and our links with academic institutions via the IRU. We are now in the implementation stage of our new core model of service delivery that aims to enhance our work and improve the experience and outcome for all service users. Our staff are a vital asset of our organisation and during the year we have continued to develop our 'pay and reward' policy to provide a market leading offer. All salaries will be benchmarked on, at least, a three yearly basis for all staff with the objective of paying in the upper quartile for all posts. A new strategic plan will be developed during 23/24.

A major risk to the organisation would be loss of confidence of service users and commissioning were Via to experience a negative Care Quality Commission (CQC) inspection. This has been mitigated by the implementation of quality assurance procedures and processes that audit against national quality standards. These include those of the CQC for the relevant services; an internal audit process that measures all Via services against CQC standards and the UK Guidelines on Clinical Management (NICE); the Investors in People standards and ISO 9001 accreditation of central support services.

Increasing demands regarding information security, governance, and adherence to General data Protection Regulation (GDPR) presents an ongoing risk. Via continues to review its internal systems and processes and we are again advancing our IT infrastructure (with cyber essential accreditation) to assist with this issue and provide the most efficient and effective IT platform for staff.

Although the effects of the covid-19 pandemic have subsided, this risk cannot be ignored with new variants and associated risks still an unknown quantity. As with all organisations we have monitored its effect and have made plans to cope in the future. As the majority of the Charity's income is funded from government local authority contracts the current income streams are secure however, we are aware that these may come under pressure, and we will continue to monitor the situation. During 2022/23 we have seen continued risks arise in the form of the current economic conditions and their effects on the cost of living and inflation. Via, similar to other organisations, is not immune to this and the effects on salaries, utility costs and all other goods and services. We continue to monitor this very closely and work with our staff, suppliers, commissioners, partners and service users to ensure we achieve value for money in all that we do through efficient and effective use of our resources. We shall be prudent in our budgets and forecasts in the coming year and acknowledge that these issues may have further effects on our service users, and we will be there to help them.

#### **Related parties: Via Residential Ltd (Vale House Stabilisation Services)**

Via controls two 100% owned subsidiary companies, namely Via Residential Ltd and Via Care Ltd.

Via Residential Ltd, through a formal merger agreement which took effect on 14 April 2011 is the new name for Vale House Stabilisation Services through the corporate rebrand agreed on June 2023. Via Residential Ltd is a long-established charitable company (company number 3197716 and charity number 1055486) which offers inpatient residential detoxification and rehabilitation services. Operated as part of Via, Via Residential Ltd delivers all its work at Passmores House in Harlow, Essex. Via Residential Ltd results are consolidated into the Via group results presented in this report.

Via has the financial capacity and the intention to continue supporting Via Residential to the extent it will remain a going concern for the foreseeable future. Via Residential was projected



to make a small surplus in 2022/23 however this has not occurred primarily due to reduced occupancy (in some part caused by the need to social distance at specific periods throughout the year due to covid-19 regulations) and the reliance on agency staff at an increased cost. Looking further forward, Via Residential has plans to expand operations so that additional service users can be cared for as part of an expanded Passmores facility, to include both private and non-private patients while offering high complexity admittances. This expansion would ensure the financial stability and viability of the organisation in the medium to long term. Via views that supporting Via Residential is an investment in an exciting future for Via and that a market leading, innovative and fully utilised facility can be developed.

Via Care Ltd, rebranded from WDP Services Ltd, is in its first year of operation from 1 April 2019 (previously being a dormant company from incorporation in December 1999) and is a private company limited by share capital (registration number 12362901). Via Care enters into contracts for services in line with Via objectives and sub-contracts the delivery of those services to the parent company, Via Community Ltd, under an inter-company agreement.

## **Financial Review**

### **Financial Performance**

A majority of Via's funding comes from publicly tendered health and social care contracts. These are usually local authority based partnerships that commission drug and alcohol services, utilising funding streams from the Home Office and Local Authorities.

In the year to 31 March 2023 our total group income was £25.63m (2022: £22.62m) an increase of 13% on the prior year. Services have continued to increase in current contract areas with new funding sources from the Office for Health Improvement and Disparities (OHID) while growth continued in new services for Surrey and West Berkshire and additional contracts with current commissioners. Expenditure for the year was £25.96m (2022: £21.44m), translating to net expenditure during the year of £331k (2022: net income £1.18m). However, it is good to report that unrestricted general funds recorded a surplus of £293k. Further planned expenditure on salaries invested on improvements in quality services and preparations for growth, that are now coming to fruition, plus planning permissions to extend and refurbish our premises further added net expenditure of £793k through designated funds. At the year-end total reserves were £9.2m (2022: £9.61m).

Via supports its subsidiary, Via Residential Ltd, which provides residential and day care programmes for detoxification and rehabilitation, complementing the services of Via.

For the year ended 31 March 2023, Via Residential Ltd recorded an overall deficit of £414k (2022: £246k). Income and expenditure for Via Residential activities both increased against the prior year as there were less periods of reduced occupancy due to Covid-19 risks. Income increased 5% to £1.35m (2022: £1.28m) and expenditure 14% to £1.76m (2022: £1.53m). It is important to note that we have invested in highly trained staff within Via Residential and these staff are available irrespective of occupancy levels, the losses encountered in recent years show our commitment to the service and quality patient care however the exponential rise in costs of agency have increased our cost base and we will put controls in place to manage this element of cost. The Charity continues to develop business plans for expansion of our residential service and is confident in making services sustainable through increased



occupancy and control of costs. To this end we have agreed to purchase a site in Tewkesbury to open the UK's first women's only detox facility, this purchase will complete during 23/24 and we hope to have the facility in operation soon after. During its first year of operation, Via Care Ltd, had turnover £5.6m with operating charges of £5.44m leaving operating profit of £166k which was gifted in full to Via Community Ltd.

The Charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

### **Investment Policy**

The principal funding sources for the Charity are derived from fixed term contracts and future income dependent on winning further contracts from local authorities. Diversification of income is an important matter for the Charity and an investment policy for reserves has been developed and put in practice for 2022/23.

### **Reserves Policy**

The Trustees regularly review the level of reserves and the extent to which they meet the day-to-day operational requirements of the organisation. The Board's policy is to retain unrestricted funds in order to meet Via's working capital commitments and to provide for continuity of service in the event of late fund allocation or other such situations requiring contingency funding. The policy sets the level of the unrestricted (undesignated) reserves to be between one and three months unrestricted running costs, the minimum currently considered to be £1.74m.

### **Reserves**

At 31 March 2023, the Group accumulated fund balance of unrestricted, undesignated funds, excluding tangible fixed assets was £2.6m (2022: £2.7m), equating to 1.5 months unrestricted running costs, which just meets these requirements. We anticipate that this will continue to be met throughout the coming financial year.

Total funds which the group holds as at the year-end are £9.2m (2022: £9.61m). Of this total fund balance, £2.17m is restricted funds (2022: £1.98m), restricted funds being those funds held for the purposes as prescribed by the funder and include both capital and revenue grants. Total funds also include a balance of £4.50m (202: £4.40m) which is related to tangible fixed assets and investment properties. These funds could only be released by disposing of these assets.

Designated funds at the year-end amounted to £471k (2022: £446k). These funds are held for necessary improvements on properties and development funds for projects offering strategic improvements in the same time frame. The Trustees believe that development of the Charity requires investment and in order to do so, 0.5% of unrestricted turnover is transferred to development funds each year to fund such investment.

### **Going concern**

The Trustees are content that future budgets and cash flow projections for the Charity mean that there are no material uncertainties regarding the Charity's ability to continue as a going concern. We have prepared forecasts which consider our cash position, sources of income



and planned expenditure for the financial year ahead and further to December 2025. These forecasts incorporate key challenges including any lingering or current effects of the pandemic (including the reconfiguration of service delivery to ensure staff and beneficiaries remain safe), the cost-of-living crisis, risk to contracts and growth activities. The forecasts include additional costs and savings arising from our response and have considered sensitivities surrounding our future income. The Trustees have considered this and, of special note, the effect on salaries and utility. We continue to monitor this very closely and work with our staff, suppliers, commissioners, partners, and service users to ensure we achieve value for money in all that we do through efficient and effective use of our resources. We shall be prudent in our budgets and forecasts in the coming year with the objective to break-even and provide investment funds in the near future. It is satisfying to report that we will be expanding into 24/25 with contract awards from Gloucestershire, Kingston, and IPS West London. The Trustees have scrutinised the key assumptions within forecasts and are satisfied that the current level of free reserves and cash balances are adequate to meet the group's obligations as they fall due. Having regard to the above, the Trustees are satisfied that there are no material uncertainties around the decision to adopt the going concern basis of accounting in preparing these financial statements.

#### **Post Balance Sheet Events**

The Charity has continued its growth objective and has purchased a site and building in Tewkesbury to convert to the UK's first women's only detox facility, this facility is expected to open in early 24/25. The Charity has also become a partner in a new London clinic offering psychedelic treatment for mental health and addiction issues. We have partnered with Amitis Partners Ltd to take over the running of the clinic, Awakn London Ltd, from 4 July 2023. We have also been awarded contracts for Gloucestershire, Kingston and IPS West London, and we look forward to bringing our dedicated and quality services to these areas.

#### **Auditors**

Crowe U.K. LLP were appointed as the charitable Company's Auditors and have expressed their willingness to continue in that capacity.

## **Directors' Responsibilities Statement**

The Trustees (who are also Directors for the purposes of Company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable group and of the surplus or deficit of the group for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable Company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Disclosure to Auditors**

Insofar as each of the Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Director has taken all the steps that they should have taken as a director in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees' annual report, including the strategic and impact report, was approved by the Board of Directors on 16th January 2024 and signed on their behalf by



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Yasmin Batliwala – Chair



## **Independent Auditor's Report to the Members and the Trustees of Via Community Ltd**

### **Opinion**

We have audited the financial statements of Via Community Ltd ('the charitable company') and its subsidiary ('the group') for the year ended 31 March 2023 which comprise The Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Consolidated statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 March 2023 and of the group's 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

### **Other information**

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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.

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 our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept; 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

### **Responsibilities of trustees**

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

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed under the Companies Act 2006 and report in accordance with the



Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were, CQC Regulations for service providers and managers, taxation legislation, health and safety legislation, employment legislation and General Data Protection Regulation (GDPR).

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of contract income, recording the impact of CQC regulatory reviews and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Finance Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for

biases, reviewing regulatory correspondence with the Charity Commission, and reading regulatory reports and minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Tim Redwood  
Senior Statutory Auditor  
For and on behalf of  
Crowe U.K. LLP  
Statutory Auditor  
London

**VIA COMMUNITY LTD**  
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

|  | Notes | Unrestricted<br>General<br>£ | Designated<br>£ | Restricted &<br>Endowment<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|--|-------|------------------------------|-----------------|--------------------------------|--------------------|--------------------|
| <b>Income</b>                                    |       |                              |                 |                                |                    |                    |
| Donations  | 2     | 10,744                       | 4,190           | 500                            | 15,434             | 500                |
| Charitable Activities                            | 2     | 21,113,573                   | 5,259           | 4,432,672                      | 25,551,504         | 22,547,512         |
| Other Income                                     | 2     | 58,124                       | -               | -                              | 58,124             | 74,495             |
| <b>Total Income</b>                              |       | <b>21,182,441</b>            | <b>9,449</b>    | <b>4,433,172</b>               | <b>25,625,062</b>  | <b>22,622,507</b>  |
| <b>Expenditure</b>                               |       |                              |                 |                                |                    |                    |
| Charitable Activities                            | 3     | 20,889,459                   | 803,010         | 4,263,710                      | 25,956,179         | 21,439,733         |
| <b>Total Expenditure</b>                         |       | <b>20,889,459</b>            | <b>803,010</b>  | <b>4,263,710</b>               | <b>25,956,179</b>  | <b>21,439,733</b>  |
| <b>Net Income/(Expenditure) before transfers</b> |       | <b>292,982 (</b>             | <b>793,561)</b> | <b>169,461 (</b>               | <b>331,117)</b>    | <b>1,182,774</b>   |
| <b>Transfers between Funds</b>                   |       | <b>( 846,812)</b>            | <b>818,334</b>  | <b>28,478</b>                  | <b>-</b>           | <b>-</b>           |
| <b>Net Income/(Expenditure) for the year</b>     |       | <b>( 553,830)</b>            | <b>24,773</b>   | <b>197,939 (</b>               | <b>331,117)</b>    | <b>1,182,774</b>   |
| <b>Other recognised Gains/(Losses)</b>           |       |                              |                 |                                |                    |                    |
| (Loss) on revaluation of investment property     | (     | 65,000)                      | -               | -                              | ( 65,000)          | -                  |
| Unrealised losses on investments                 | (     | 1,071)                       | -               | -                              | ( 1,071)           | -                  |
| <b>Net Movement on Funds</b>                     |       | <b>( 619,901)</b>            | <b>24,773</b>   | <b>197,939 (</b>               | <b>397,188)</b>    | <b>1,182,774</b>   |
| <b>Funds at 1 April 2022</b>                     |       | <b>7,182,457</b>             | <b>446,320</b>  | <b>1,976,546</b>               | <b>9,605,323</b>   | <b>8,422,549</b>   |
| <b>Funds at 31 March 2023</b>                    |       | <b>6,562,557</b>             | <b>471,093</b>  | <b>2,174,485</b>               | <b>9,208,135</b>   | <b>9,605,323</b>   |

The Statement of Financial Activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses was not prepared.

All of the above amounts relate to continuing activities.

The notes on pages 20 to 40 form part of these financial statements.

**VIA COMMUNITY LTD**  
**CONSOLIDATED & CHARITY BALANCE SHEETS**  
**AS AT 31 MARCH 2023**

|   | Notes | Charity           |                   | Group            |                   |
|---|-------|-------------------|-------------------|------------------|-------------------|
|   |       | 2023<br>£         | 2022<br>£         | 2023<br>£        | 2022<br>£         |
| <b>Fixed Assets</b>                                 |       |                   |                   |                  |                   |
| Intangible Fixed Assets                             | 6     | 112,181           | 95,599            | 112,181          | 95,599            |
| Tangible Fixed Assets                               | 6     | 3,387,001         | 3,197,466         | 3,968,690        | 3,796,425         |
| Investments - Property                              | 7     | 535,000           | 600,000           | 535,000          | 600,000           |
| Investments - Listed                                | 7     | 2,007,247         | -                 | 2,007,247        | -                 |
|   |       | <u>6,041,429</u>  | <u>3,893,065</u>  | <u>6,623,118</u> | <u>4,492,024</u>  |
| <b>Current Assets</b>                               |       |                   |                   |                  |                   |
| Stock   |       | 19,835            | -                 | 19,835           | -                 |
| Debtors   | 9     | 5,759,408         | 5,731,615         | 2,950,904        | 4,530,446         |
| Cash at bank and in hand                            |       | 2,028,723         | 4,453,436         | 4,362,501        | 4,516,113         |
|   |       | <u>7,807,966</u>  | <u>10,185,051</u> | <u>7,333,239</u> | <u>9,046,559</u>  |
| <b>Current Liabilities</b>                          |       |                   |                   |                  |                   |
| Creditors: Amount falling due within one year       | 10    | ( 3,743,622)      | ( 2,868,715)      | ( 4,229,472)     | ( 2,955,260)      |
| <b>Net Current Assets</b>                           |       | <u>4,064,344</u>  | <u>7,316,336</u>  | <u>3,103,767</u> | <u>6,091,300</u>  |
| <b>Total Assets less Current Liabilities</b>        |       | <u>10,105,773</u> | <u>11,209,401</u> | <u>9,726,886</u> | <u>10,583,323</u> |
| Creditors: Amount falling due greater than one year | 11    | -                 | ( 478,500)        | -                | ( 478,500)        |
| Provisions for Liabilities                          | 13    | ( 518,750)        | ( 499,500)        | ( 518,750)       | ( 499,500)        |
| <b>Total Net Assets</b>                             |       | <u>9,587,023</u>  | <u>10,231,401</u> | <u>9,208,135</u> | <u>9,605,323</u>  |
| <b>Funds</b>  |       |                   |                   |                  |                   |
| Unrestricted Funds                                  |       |                   |                   |                  |                   |
| General Funds                                       |       | 5,053,627         | 5,797,407         | 4,486,613        | 4,972,104         |
| Revaluation Reserve                                 |       | 1,887,818         | 2,011,128         | 2,075,944        | 2,210,353         |
| Designated Funds                                    |       | 471,093           | 446,320           | 471,093          | 446,320           |
| Total Unrestricted Funds                            | 15    | <u>7,412,538</u>  | <u>8,254,855</u>  | <u>7,033,650</u> | <u>7,628,777</u>  |
| Restricted Funds                                    | 16    | <u>2,174,485</u>  | <u>1,976,546</u>  | <u>2,174,485</u> | <u>1,976,546</u>  |
| <b>Total Funds</b>                                  |       | <u>9,587,023</u>  | <u>10,231,401</u> | <u>9,208,135</u> | <u>9,605,323</u>  |

The Charity generated a surplus of £16,457 for the year (2022: £1,428,328) before provisions for inter company loans.

Approved by the Trustees and authorised for issue on 16th January 2024 and signed on their behalf by:



Yasmin Batliwala - Director

Charity Registration Number: 1031602

Company Registration Number:

2807934

The notes on pages 20 to 40 form part of these financial statements.

**VIA COMMUNITY LTD**  
**CONSOLIDATED CASHFLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

|  | Notes | 2023<br>£           | 2022<br>£           |
|--|-------|---------------------|---------------------|
| <b>Reconciliation of Cashflows from Operating Activities</b> |       |                     |                     |
| Net Movement in Funds  |       | ( 397,188)          | 1,182,775           |
| Depreciation of tangible & intangible fixed assets           |       | 233,367             | 126,980             |
| Revaluation of Investment Properties                         |       | 65,000              | -                   |
| Unrealised loss on investments                               |       | 1,071               | -                   |
| (Increase) in stock  |       | ( 19,835)           | -                   |
| Decrease in debtors/(Increase)                               |       | 1,579,543           | ( 2,826,747)        |
| Increase in creditors  |       | 1,274,212           | 713,212             |
| Increase/(Decrease) in provisions                            |       | 19,250              | ( 34,999)           |
| Net cash (used in)/provided by operating activities          |       | <u>2,755,420</u>    | <u>( 838,780)</u>   |
| <b>Cashflows from Investing Activities</b>                   |       |                     |                     |
| Purchase of listed investments                               |       | ( 2,008,318)        | -                   |
| Purchase of tangible & intangible fixed assets               |       | <u>( 422,214)</u>   | <u>( 396,590)</u>   |
| Net cash (used in)/provided by investing activities          |       | <u>( 2,430,532)</u> | <u>( 396,590)</u>   |
| <b>Cashflows from Financing Activities</b>                   |       |                     |                     |
| (Decrease) in borrowing                                      |       | <u>( 478,500)</u>   | <u>( 29,000)</u>    |
| Net cash (used in) financing activities                      |       | <u>( 478,500)</u>   | <u>( 29,000)</u>    |
| <b>(Decrease)/Increase in Cash and Cash Equivalents</b>      |       | <u>( 153,612)</u>   | <u>( 1,264,371)</u> |
| <b>Cash and Cash Equivalents at 1 April</b>                  |       | <u>4,516,113</u>    | <u>5,780,485</u>    |
| <b>Cash and Cash Equivalents at 31 March</b>                 | 19    | <u>4,362,501</u>    | <u>4,516,113</u>    |
| <b>Analysis of Cash and Cash Equivalents</b>                 |       |                     |                     |
| Cash at bank and in hand                                     |       | <u>4,362,501</u>    | <u>4,516,113</u>    |
|  |       | <u>4,362,501</u>    | <u>4,516,113</u>    |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, 2nd edition, effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The Charity has chosen to take advantage of the exemptions available under section 408 of Companies Act 2006 and has therefore not presented the Charity individual Statement of Financial Activities and Charity individual Cash Flow statement in these financial statements.

**b) Basis of consolidation**

The financial statements consolidate the accounts of Via Community Ltd and its controlled entities Via Residential Ltd and Via Care Ltd. The results of these controlled entities are consolidated on a line by line basis for the year.

**c) Legal status of the Charity**

The Charity, Via Community Ltd, is a company limited by guarantee incorporated in England and Wales. The Charity has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. There are 7 members of the Charity (2022: 7). Company registration 02807934, charitable registration 1031602.

The Charity has two subsidiary companies; Via Residential Ltd - a charitable company limited by guarantee (liability limited to £1 per member), company registration number 03197716, charitable registration number 1055486 and Via Care Ltd - a company limited by share capital, company registration number 12362901.

All three Group companies are incorporated in England and Wales and registered office 18 Dartmouth Street, London, SW1H-9BL.

**d) Going concern**

Following a review of current performance, budgets, cash flow forecasts, business plans and risks to Dec 2024, there are no material uncertainties surrounding the Charity's ability to continue as a going concern. We have analysed the effects of the covid-19 pandemic and concluded that its effects will not be material on the Charity and are diminishing as a risk, specifically for Via Residential Ltd. We have also very closely reviewed the current economic climate and its effects on costs and inflation, we have budgeted for these in the coming year and will manage our associated risks. We will continue to monitor these issues and their effects on staff, financial performance, and future plans. The Charity is investing in the future and has purchased a site to operate a Womens Only Detox unit and entered a joint venture to operate an addiction treatment clinic. The Charity has also been awarded several new contracts for community integrated services in 2023/24 and 2024/25.

Overall, the Trustees are satisfied there are no material uncertainties surrounding the ability of the group to continue as a going concern and the financial statements have been prepared on that basis.

VIA COMMUNITY LTD  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023

**e) Income**

Income is credited to the statement of financial activities in the period to which it relates. Donations and gifts are recognised when the Charity is entitled to the funds, receipt is probable and the amounts can be measured reliably. Gifts are valued by the Trustees on the basis of their worth to the company. Income from charitable activities comprises contracts for treatment services, advice and information, and outreach work. Income from contracts, advice and outreach work is recognised upon successful provision of the service on a receivables basis and is accrued or deferred where when funds are received in advance or arrears of service provision. Grant income is recognised when the Charity becomes entitled to the funds. Where there are grant conditions, the income is recognised once those conditions have been fulfilled, otherwise it is deferred.

**f) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Charitable expenditure comprises services identifiable as wholly or mainly in support of the company's charitable and operational work. These costs are regarded as an integral part of carrying out the direct charitable objectives of the company and include an appropriate proportion of overhead costs. During the year we identified that all such overheads should be apportioned directly to service contracts and subsidiary companies. Comparative information for the prior year remains unchanged as it is impractical to reallocate costs for the prior year. Governance costs comprise expenditure incurred for constitutional and statutory requirements. All resources expended are allocated to the particular activity where the cost relates directly to that activity. Indirect costs and overhead expenses are apportioned by the Trustees on a judgemental basis across all service project cost centres in proportion to the turnover or number of staff directly working in each of the service projects.

**g) Volunteers**

The value of the services provided by volunteers is not incorporated into these financial statements.

**h) Fixed assets**

Expenditure on equipment is only capitalised where the cost of individual items exceeds £2,500. Depreciation is provided at the following annual rates in order to write off the cost of each asset over its expected useful life:

|                                    |   |
|------------------------------------|---|
| Furniture and Equipment            | 25% straight line                             |
| Fixtures and Fittings              | 20%-33% straight line / Estimated Useful Life |
| Computer Equipment                 | 25%-100% straight line                        |
| Leasehold Improvement              | 20% or term of lease                          |
| Freehold Property (Buildings)      | 2% straight line                              |
| Intangible Fixed Assets - Software | 20% straight line                             |

As is common with many charities, assets are purchased for particular projects from the proceeds of funding specifically given for that purpose. In such circumstances the funds specifically given are treated as income in the year of receipt and the cost of purchase is treated as expenditure in the year of acquisition, which are usually the same financial year. The costs of refurbishment of leasehold premises are matched with any grants recognised as income over the appropriate term of leases.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**i) *Revaluation of tangible fixed assets***

The Charity has adopted the revaluation model to revalue items of freehold property whose fair value can be measured reliably. The revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. A full valuation is undertaken every five years.

Revaluation gains and losses are recognised in the Statement of Financial Activities and added to reserves in a separate Revaluation Reserve.

**j) *Fixed Asset Investments***

***Investment Properties***

Investment properties are measured at fair value with any change recognised in the Statement of Financial Activities.

The Trustees deem market value to be a fair approximation of fair value for the purpose of obtaining valuations.

An internal valuation using suitably qualified staff is undertaken every year and a full valuation is undertaken every five years.

***Listed Investments***

Listed investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments in the Consolidated Statement of Financial Activities. Transactions are expensed as incurred.

**k) *Fund accounting***

Unrestricted accumulated funds consist of those funds that the company may use in furtherance of its objectives at the discretion of the Trustees.

Designated funds are those unrestricted funds that have been set aside (designated) for particular use by the Trustees.

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

**l) *Taxation***

The Charity meets the definition of a charitable company for UK corporation tax purposes.

The Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**m) *Pension Costs***

The Charity operates both defined contribution and defined benefit pension schemes for its employees. The assets of both schemes are held separately from those of the charity.

Defined Contribution Schemes:

The pension costs of the schemes represent the contributions payable by the Charity during the year and are charged to the Statement of Financial Activities within staff costs.

Defined Benefit Schemes:

The pension costs of the schemes represent the contributions payable by the Charity during the year together with any provision for Via's liability in relation to the schemes.



**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**m) Pension Costs (Ctd)**

Where the Charity participates in a multi-employer defined benefit scheme it is not always possible to identify on a reasonable and consistent basis the Charity's share of the underlying assets and liabilities as the assets are joined for investment purposes and benefits realised from total assets of any scheme. The accounting charge for the period, under FRS 102 represents the employer's contribution payable. The liability to make payments to fund any deficit relating to past service is recognised where the Charity has entered into an agreement to make those payments. Where notice has been given to exit a scheme then the liability included in the financial statements is the Trustees' best estimate of the liability on withdrawal.

**n) Operating leases**

Rentals applicable to operating leases are charged to the Statement of Financial Activities in the period in which the cost is incurred. Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period of the lease.

**o) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

**p) 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.

**q) Financial Instruments**

Financial assets and liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Concessionary inter company loan was originally recognised at transaction price and subsequently at amortised cost.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**r) Country of incorporation and registered office address**

The registered office is situated in England and Wales and its address is 18 Dartmouth Street, London, SW1H 9BL.

**s) Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**t) Judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, the Trustees are required to make judgment estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The Trustees have reviewed the current Balance Sheet value of assets and liabilities and in particular property and buildings in the light of the current economic conditions, including the Covid-19 pandemic, cost of living and inflationary pressures and believe the values as stated are correct at this time. The estimates and associated assumptions based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the accounting period in which the estimate is reviewed 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. Areas of key estimate and judgement include the valuation of land and buildings, the valuation of the defined benefit pension scheme liability and provisions for liabilities including dilapidations.

**2 Income**

|  | 2023<br>£         | 2022<br>£         |
|--|-------------------|-------------------|
| Donations  |                   |                   |
| Unrestricted - General   | 10,744            | 500               |
| Unrestricted - Designated  | 4,190             | -                 |
| Restricted   | 500               | -                 |
|  | <u>15,434</u>     | <u>500</u>        |
| Charitable Activities  |                   |                   |
| Drug & Alcohol Services incl Integrated, Adult, Young People & Criminal Justice  | 23,786,572        | 21,279,824        |
| Residential Detox & Rehab  | 1,764,932         | 1,267,688         |
|  | <u>25,551,504</u> | <u>22,547,512</u> |
| The Trustees' Report contains information on the local authorities that fund the Charity's services.<br>There are no unfulfilled conditions or other contingencies attaching to government funding received. |                   |                   |
|  | 2023<br>£         | 2022<br>£         |
| Other Income   |                   |                   |
| Investments  |                   |                   |
| Dividends  | 7,310             | -                 |
| Bank Interest  | 3,759             | -                 |
| Rental Income  | 41,075            | -                 |
| Sundry Income  | 5,980             | 74,495            |
|  | <u>58,124</u>     | <u>74,495</u>     |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3 Total Expenditure**

|                           | Staff<br>Costs    | Direct<br>Costs  | Support<br>Costs<br>(Excl staff cost) | Total<br>2023     | <i>Total</i><br>2022 |
|---------------------------|-------------------|------------------|---------------------------------------|-------------------|----------------------|
|                           | £                 | £                | £                                     | £                 | £                    |
| Drug & Alcohol Services   | 15,094,215        | 7,666,919        | 1,288,103                             | 24,049,237        | 19,709,614           |
| Residential Detox & Rehab | 796,748           | 668,604          | 296,080                               | 1,761,432         | 1,526,832            |
| Governance Costs          | -                 | -                | 145,510                               | 145,510           | 203,286              |
|                           | <u>15,890,963</u> | <u>8,335,523</u> | <u>1,729,693</u>                      | <u>25,956,179</u> | <u>21,439,733</u>    |

**Allocation of Support Costs (excl Staff Costs)**

|                           | Executive<br>& Central<br>Admin | Finance &<br>Resources | Business<br>Development | Quality,<br>Data &<br>Performance | Total<br>2023    | <i>Total</i><br>2022 |
|---------------------------|---------------------------------|------------------------|-------------------------|-----------------------------------|------------------|----------------------|
|                           | £                               | £                      | £                       | £                                 | £                | £                    |
| Drug & Alcohol Services   | 1,085,655                       | 118,009                | 14,882                  | 70,257                            | 1,288,803        | 733,379              |
| Residential Detox & Rehab | 295,380                         | -                      | -                       | -                                 | 295,380          | 272,409              |
| Governance Costs          | 100,909                         | 44,600                 | -                       | -                                 | 145,510          | 203,286              |
|                           | <u>1,481,944</u>                | <u>162,609</u>         | <u>14,882</u>           | <u>70,257</u>                     | <u>1,729,693</u> | <u>1,209,075</u>     |

Property repairs and maintenance, insurance and IT costs (including equipment, maintenance, software and internet and communication costs) are now charged directly to service contracts and therefore no longer attributable to support costs.

**Comparative Total Expenditure for the year ended 31 March 2022**

|                           | Staff<br>Costs    | Direct<br>Costs  | Support<br>Costs<br>(Excl staff cost) | Total<br>2022     | <i>Total</i><br>2021 |
|---------------------------|-------------------|------------------|---------------------------------------|-------------------|----------------------|
|                           | £                 | £                | £                                     | £                 | £                    |
| Drug & Alcohol Services   | 12,809,349        | 6,166,886        | 733,379                               | 19,709,614        | 22,060,646           |
| Residential Detox & Rehab | 721,199           | 533,224          | 272,409                               | 1,526,832         | 973,117              |
| Governance Costs          | -                 | -                | 203,286                               | 203,286           | 350,616              |
|                           | <u>13,530,548</u> | <u>6,700,110</u> | <u>1,209,075</u>                      | <u>21,439,733</u> | <u>23,384,378</u>    |

**Comparative Allocation of Support Costs (excl Staff Costs) for the year ended 31 March 2022**

|                           | Executive<br>& Central<br>Admin | Finance &<br>Resources | Business<br>Development | Quality,<br>Data &<br>Performance | Total<br>2022    | <i>Total</i><br>2021 |
|---------------------------|---------------------------------|------------------------|-------------------------|-----------------------------------|------------------|----------------------|
|                           | £                               | £                      | £                       | £                                 | £                | £                    |
| Drug & Alcohol Services   | 330,288                         | 316,077                | 21,058                  | 65,955                            | 733,379          | 1,769,840            |
| Residential Detox & Rehab | 272,409                         | -                      | -                       | -                                 | 272,409          | 40,153               |
| Governance Costs          | 173,286                         | 30,000                 | -                       | -                                 | 203,286          | 350,616              |
|                           | <u>775,984</u>                  | <u>346,078</u>         | <u>21,058</u>           | <u>65,955</u>                     | <u>1,209,075</u> | <u>2,160,608</u>     |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3 Total Expenditure (ctd)**

|                      | 2023           | 2022           |
|----------------------|----------------|----------------|
|                      | £              | £              |
| Governance Costs     |                |                |
| Legal & Professional | 20,833         | 35,470         |
| Audit Fees           | 44,600         | 30,000         |
| Head Office Costs    | 80,077         | 137,817        |
|                      | <u>145,510</u> | <u>203,286</u> |

All governance costs in the current and previous year relate to unrestricted funds.

All expenditure within the Financial Statements is inclusive of unrecoverable Vat.

**4 Net Income**

|   | 2023           | 2022           |
|---|----------------|----------------|
|   | £              | £              |
| Net Income is stated after charging:                |                |                |
| Auditors Remuneration: current year (excluding Vat) | 37,500         | 25,000         |
| Operating Leases                                    | 560,908        | 484,953        |
| Depreciation  | 233,367        | 126,980        |
| Interest Paid                                       | 23,394         | 11,401         |
|   | <u>855,169</u> | <u>648,334</u> |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**5 Analysis of Staff Costs & Key Management Personnel**

|   | 2023              | 2022              |
|---|-------------------|-------------------|
|   | £                 | £                 |
| Salaries & Wages                                | 13,977,385        | 11,925,939        |
| Social Security Costs                           | 1,481,211         | 1,203,729         |
| Pension Costs                                   | 432,367           | 400,880           |
|   | <u>15,890,963</u> | <u>13,530,548</u> |
| Clinical, Agency Support & Other Staffing Costs | 1,807,848         | 1,450,764         |
|   | <u>17,698,811</u> | <u>14,981,312</u> |

The number of employees whose emoluments for taxation purposes amounted to over £60,000 in the year was as follows:

|                     | 2023 | 2022 |
|---------------------|------|------|
| £60,001 - £70,000   | 3    | 5    |
| £70,001 - £80,000   | 4    | 1    |
| £80,001 - £90,000   | 1    | 1    |
| £90,001 - £100,000  | 2    | 1    |
| £100,001 - £110,000 | 1    | 1    |
| £110,001 - £120,000 | 1    | 3    |
| £120,001 - £130,000 | 3    | 1    |
| £130,001 - £140,000 | 0    | 1    |
| £140,001 - £150,000 | 1    | 0    |
| £150,001 - £160,000 | 0    | 1    |
| £161,001 - £170,000 | 1    | 0    |

|  | £             | £             |
|--|---------------|---------------|
| Pension contributions in respect of the above bandings | <u>48,661</u> | <u>37,814</u> |

Trustees are not remunerated for their services and during the year, no Trustee was reimbursed for any travel expenses (2022 - £nil)

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

|                                      | 2023       | 2022       |
|--------------------------------------|------------|------------|
|                                      | £          | £          |
| Management, Administration & Support | 54         | 43         |
| Drug & Alcohol Services              | 339        | 308        |
| Residential Detox & Rehab            | 19         | 19         |
|                                      | <u>412</u> | <u>370</u> |

During the year the total aggregate amount of termination benefits recognised in the year was £18,806 (2022 - £19,968).

Key management personnel throughout the year consisted of 8 staff (2022 - 10) whose total remuneration, including pension contribution and social security costs paid by Charity equate to £969,512 (2022 - £914,888).

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6 Fixed Assets**

| <u>Group</u>            | Tangible                          |                              |                                 | Intangible    | Total<br>2023<br>£ |
|-------------------------|-----------------------------------|------------------------------|---------------------------------|---------------|--------------------|
|                         | Freehold Land<br>& Buildings<br>£ | Leasehold<br>Improvemts<br>£ | Fixtures,<br>Fittings & Eq<br>£ | Software<br>£ |                    |
| Cost or Valuation       |                                   |                              |                                 |               |                    |
| At 1 April 2022         | 3,530,000                         | 633,967                      | 315,257                         | 212,454       | 4,691,678          |
| Additions               | 102,305                           | 188,272                      | 83,046                          | 48,590        | 422,214            |
| Revaluations            | -                                 | -                            | -                               | -             | -                  |
| Disposals               | -                                 | -                            | -                               | -             | -                  |
| At 31 March 2023        | 3,632,305                         | 822,239                      | 398,303                         | 261,044       | 5,113,892          |
| Depreciation            |                                   |                              |                                 |               |                    |
| At 1 April 2022         | 70,600                            | 350,098                      | 262,101                         | 116,855       | 799,653            |
| Charge for year         | 73,078                            | 78,268                       | 44,014                          | 38,007        | 233,367            |
| Released on revaluation | -                                 | -                            | -                               | -             | -                  |
| Disposals               | -                                 | -                            | -                               | -             | -                  |
| At 31 March 2023        | 143,678                           | 428,366                      | 306,115                         | 154,862       | 1,033,020          |
| Net Book Value          |                                   |                              |                                 |               |                    |
| At 31 March 2023        | 3,488,628                         | 393,873                      | 92,188                          | 106,183       | 4,080,871          |
| At 1 April 2022         | 3,459,400                         | 283,869                      | 53,156                          | 95,599        | 3,892,024          |
| <u>Charity</u>          |                                   |                              |                                 |               |                    |
| Cost or Valuation       |                                   |                              |                                 |               |                    |
| At 1 April 2022         | 2,975,000                         | 466,816                      | 265,517                         | 212,454       | 3,919,787          |
| Additions               | 102,305                           | 188,272                      | 82,398                          | 48,590        | 421,566            |
| Revaluation             | -                                 | -                            | -                               | -             | -                  |
| Disposals               | -                                 | -                            | -                               | -             | -                  |
| At 31 March 2023        | 3,077,305                         | 655,088                      | 347,915                         | 261,044       | 4,341,353          |
| Depreciation            |                                   |                              |                                 |               |                    |
| At 1 April 2022         | 59,500                            | 214,252                      | 236,116                         | 116,855       | 626,722            |
| Charge for year         | 61,978                            | 77,153                       | 38,312                          | 38,007        | 215,449            |
| Released on revaluation | -                                 | -                            | -                               | -             | -                  |
| Disposals               | -                                 | -                            | -                               | -             | -                  |
| At 31 March 2023        | 121,478                           | 291,404                      | 274,428                         | 154,862       | 842,171            |
| Net Book Value          |                                   |                              |                                 |               |                    |
| At 31 March 2023        | 2,955,828                         | 363,684                      | 73,487                          | 106,183       | 3,499,182          |
| At 1 April 2022         | 2,915,500                         | 252,564                      | 29,402                          | 95,599        | 3,293,065          |

Freehold Land and Buildings were revalued as at 31 March 2021. The valuation was undertaken by Cluttons Chartered Surveyors. The historical cost of these properties is £1,137,266 (2022 - £1,137,266).

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**7 Fixed Assets**

Investments - Property

|                            | Total<br>2023  | Total<br>2022  |
|----------------------------|----------------|----------------|
| <u>Group &amp; Charity</u> | £              | £              |
| Market Value               |                |                |
| At 1 April 2022            | 600,000        | 600,000        |
| Additions                  | -              | -              |
| Revaluations               | ( 65,000)      | -              |
| Disposals                  | -              | -              |
| At 31 March 2023           | <u>535,000</u> | <u>600,000</u> |

Freehold Land and Buildings were revalued as at 31 March 2021. The valuation was undertaken by Cluttons Chartered Surveyors. The historical cost of these properties is £494,425 (2021 - £494,425)  
An annual review is undertaken by suitably qualified internal staff to provide an estimate of any impairment or increase in value

Investments - Listed

|   | Total<br>2023    | Total<br>2022 |
|---|------------------|---------------|
| <u>Group &amp; Charity</u>                  | £                | £             |
| Listed Investments                          |                  |               |
| Market value at 1 April 2022                | -                | -             |
| Additions                                   | 1,122,984        | -             |
| Unrealised (loss)                           | ( 1,071)         | -             |
| Market value at 31 March 2023               | <u>1,121,913</u> | -             |
| Cash deposits held as investments           | 885,334          | -             |
| Total value of investments at 31 March 2023 | <u>2,007,247</u> | -             |

Listed investments have been valued by Canaccord Genuity at 31 March 2023.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8 Subsidiary Undertakings**

Via has two wholly owned subsidiaries, Via Residential Ltd and Via Care Ltd.

**Via Residential Ltd**

Via Residential Ltd is a charitable company limited by guarantee, company no. 03197716, charity no. 1055486.

Via control the subsidiary by controlling the membership of the Board of Trustees.

The activities and results of Via Residential Ltd are summarised as follows:

|  | Via Residential Ltd |              |
|--|---------------------|--------------|
|  | 2023                | 2022         |
|  | £                   | £            |
| Statement of Financial Activities        |                     |              |
| Total Income                             | 1,351,285           | 1,281,279    |
| Total Expenditure                        | ( 1,764,932)        | ( 1,526,832) |
| Net (Expenditure)                        | ( 413,648)          | ( 245,554)   |
| Gain on revaluation of freehold property | -                   | -            |
| Net Movement on Funds                    | ( 413,648)          | ( 245,554)   |
| Balance Sheet                            |                     |              |
| Total Assets                             | 941,239             | 987,453      |
| Total Liabilities                        | ( 1,980,964)        | ( 1,613,531) |
| Net Liabilities/Funds                    | ( 1,039,725)        | ( 626,078)   |

**Via Care Ltd**

Via Care Ltd is a trading company limited by guarantee, having no share capital, company number 12362901.

Via control the subsidiary by controlling the membership of the Board.

The activities and results of Via Care Ltd are summarised as follows:

|                                  | Via Care Ltd |      |
|----------------------------------|--------------|------|
|                                  | 2023         | 2022 |
|                                  | £            | £    |
| Statement of Retained Earnings   |              |      |
| Turnover                         | 5,612,361    | -    |
| Other Operating Charges          | ( 5,446,160) | -    |
| Operating Profit                 | 166,200      | -    |
| Gift aid to parent organisation  | ( 166,200)   | -    |
| Retained Earnings at end of year | -            | -    |
| Balance Sheet                    |              |      |
| Total Assets                     | 3,652,774    | -    |
| Total Liabilities                | ( 3,652,774) | -    |
| Net Liabilities/Funds            | -            | -    |



**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9 Debtors**

|                                      | Charity          |                  | Group            |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|
|                                      | 2023             | 2022             | 2023             | 2022             |
|                                      | £                | £                | £                | £                |
| Trade Debtors                        | 1,026,088        | 3,861,291        | 2,697,117        | 4,185,109        |
| Amounts Owed from Group undertakings |                  |                  |                  |                  |
| Concessionary Loan                   | 1,200,000        | 1,200,000        | -                | -                |
| Gift Aid                             | 166,201          | -                | -                | -                |
| Other                                | 3,781,688        | 326,987          | -                | -                |
| Provision for Inter-company debt     | ( 660,838)       | -                | -                | -                |
| Prepayments & Accrued Income         | 236,201          | 337,185          | 242,802          | 339,185          |
| Other debtors                        | 10,067           | 6,153            | 10,984           | 6,153            |
|                                      | <u>5,759,408</u> | <u>5,731,615</u> | <u>2,950,903</u> | <u>4,530,446</u> |

A concessionary loan of £1,200,000 exists from Via Community Ltd, the parent Charity, to Via Residential Ltd. As the concessionary loan is for charitable purposes it is unsecured, repayable on demand and 0% interest. It is expected that the first repayment will be in 2024/25.

Via Community Ltd has provided for inter-company debt of £660,838 (2022 - £nil) from Via Residential Ltd for any amount above the inter-company concessionary loan.

**10 Creditors: amounts falling due within one year**

|                            | Charity          |                  | Group            |                  |
|----------------------------|------------------|------------------|------------------|------------------|
|                            | 2023             | 2022             | 2023             | 2022             |
|                            | £                | £                | £                | £                |
| Bank Loans                 | 478,500          | 29,000           | 478,500          | 29,000           |
| Trade Creditors            | 2,205,964        | 2,281,121        | 2,274,866        | 2,296,688        |
| Accruals & Deferred Income | 333,956          | 106,870          | 361,889          | 151,097          |
| Taxation & Social Security | 360,196          | 354,315          | 382,818          | 371,027          |
| Other Creditors            | 365,005          | 97,409           | 731,399          | 107,447          |
|                            | <u>3,743,622</u> | <u>2,868,715</u> | <u>4,229,472</u> | <u>2,955,260</u> |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**11 Creditors: amounts falling due after one year**

|                      | Charity |         | Group |         |
|----------------------|---------|---------|-------|---------|
|                      | 2023    | 2022    | 2023  | 2022    |
|                      | £       | £       | £     | £       |
| Bank Loans           |         |         |       |         |
| Bank loans 2-5 years | -       | 478,500 | -     | 478,500 |
|                      | -       | 478,500 | -     | 478,500 |

Bank loans are secured on freehold properties.

A Barclays Bank Plc loan for £580,000 was made to Via on 2 August 2019 for a term of 5 years for the freehold purchase of Kings Acre, Third Avenue, Harlow. Interest is charged at 2.05% over bank base rate.

This bank loan is repayable in 2024 and terms will be sought to refinance.

**12 Deferred Income**

|                          | 2023      | 2022      |
|--------------------------|-----------|-----------|
|                          | £         | £         |
| Unrestricted             |           |           |
| Opening: Balance 1 April | ( 27,290) | ( 11,375) |
| Amount released in year  | 27,290    | 11,375    |
| Amounts deferred in year | 202,042   | 27,290    |
| Closing balance 31 March | 202,042   | 27,290    |

**13 Provisions for Liabilities**

|                         | At 1 April<br>2022 | Utilised/<br>Released | Provided | At 31 March<br>2023 |
|-------------------------|--------------------|-----------------------|----------|---------------------|
|                         | £                  | £                     | £        | £                   |
| Group                   |                    |                       |          |                     |
| Pension Provision       | 194,000            | -                     | -        | 194,000             |
| Dilapidations & Repairs | 305,500            | -                     | 19,250   | 324,750             |
|                         | 499,500            | -                     | 19,250   | 518,750             |
| Charity                 |                    |                       |          |                     |
| Pension Provision       | 194,000            | -                     | -        | 194,000             |
| Dilapidations & Repairs | 305,500            | -                     | 19,250   | 324,750             |
|                         | 499,500            | -                     | 19,250   | 518,750             |

**Pension Provision**

Costs that the Charity estimate may be incurred to meet existing pension liabilities.

**Dilapidations & Repairs**

Costs that the Charity estimate may be incurred upon vacating properties that are currently occupied for the delivery of services. The provision is split over all properties leased by the Charity. Uncertainty exists regarding both the amount and the timing of these costs.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
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**14 Commitments under Operating Leases**

At 31 March 2023 the Group and Charity had future minimum lease payments under non-cancellable operating leases as follows:

|  | Charity          |                  | Group            |                  |
|--|------------------|------------------|------------------|------------------|
|  | 2023             | 2022             | 2023             | 2022             |
|  | £                | £                | £                | £                |
| Not more than 1 year                   | 463,784          | 371,579          | 463,784          | 371,579          |
| More than 1 year and less than 5 years | 1,032,917        | 720,920          | 1,032,917        | 720,920          |
| More than 5 years                      | 812,000          | -                | 812,000          | -                |
|  | <u>2,308,701</u> | <u>1,092,499</u> | <u>2,308,701</u> | <u>1,092,499</u> |

**15 Unrestricted Funds**

|  | Charity          |                  | Group            |                  |
|--|------------------|------------------|------------------|------------------|
|  | 2023             | 2022             | 2023             | 2022             |
|  | £                | £                | £                | £                |
| Unrestricted Funds                             |                  |                  |                  |                  |
| General Funds                                  |                  |                  |                  |                  |
| Balance at 1 April                             | 7,808,535        | 7,499,129        | 7,182,458        | 7,118,605        |
| Net Income/(Expenditure) before Transfers      | 706,630          | 416,907          | 292,982          | 171,353          |
| Transfers (to)/from Restricted Funds           | ( 28,478)        | -                | ( 28,478)        | -                |
| Transfers (to)/from Designated Funds           | ( 818,334)       | ( 107,500)       | ( 818,334)       | ( 107,500)       |
|  | <u>7,668,353</u> | <u>7,808,536</u> | <u>6,628,628</u> | <u>7,182,458</u> |
| Provision for inter-company debt               | ( 660,838)       | -                | -                | -                |
| (Loss) on revaluation of investment property   | ( 65,000)        | -                | ( 65,000)        | -                |
| Unrealised losses on investments               | ( 1,071)         | -                | ( 1,071)         | -                |
| Balance at 31 March                            | <u>6,941,444</u> | <u>7,808,536</u> | <u>6,562,557</u> | <u>7,182,458</u> |
| Designated Funds                               |                  |                  |                  |                  |
| Balance at 1 April                             | 446,320          | 507,719          | 446,320          | 507,719          |
| Net Income/(Expenditure) before Transfers      | ( 793,561)       | ( 168,898)       | ( 793,561)       | ( 168,898)       |
| Transfers (to)/from General Unrestricted Funds | 818,334          | 107,500          | 818,334          | 107,500          |
| Balance at 31 March                            | <u>471,093</u>   | <u>446,320</u>   | <u>471,093</u>   | <u>446,320</u>   |
| Total Unrestricted Funds at 31 March 2023      | <u>7,412,538</u> | <u>8,254,856</u> | <u>7,033,650</u> | <u>7,628,778</u> |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
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**16 Analysis of Net Assets between Funds**

|                                      | Revaluation<br>Reserve<br>£ | Unrestricted<br>Fund<br>£ | Designated<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total<br>£               |                          |
|--------------------------------------|-----------------------------|---------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Fund balances at 31 March 2023       |                             |                           |                         |                         |                          |                          |
| are represented by :                 |                             |                           |                         |                         |                          |                          |
| Tangible Fixed Assets                | 1,970,369                   | 1,998,322                 | -                       | -                       | 3,968,690                |                          |
| Intangible Fixed Assets              | -                           | 112,181                   | -                       | -                       | 112,181                  |                          |
| Investments - Property               | 105,575                     | 429,425                   | -                       | -                       | 535,000                  |                          |
| Investments - Stocks & Shares        | -                           | 2,007,247                 | -                       | -                       | 2,007,247                |                          |
| Current Assets                       | -                           | 4,687,661                 | 471,093                 | 2,174,485               | 7,333,239                |                          |
| Creditors: falling due within 1 year | - (                         | 4,229,472)                | -                       | -                       | ( 4,229,472)             |                          |
| Creditors: falling due after 1 year  | -                           | -                         | -                       | -                       | -                        |                          |
| Provisions                           | - (                         | 518,750)                  | -                       | -                       | ( 518,750)               |                          |
| Total Net Assets                     | 2,075,944                   | 4,486,613                 | 471,093                 | 2,174,485               | 9,208,135                |                          |
| Movement in Funds                    | At 1 April<br>2022<br>£     | Income<br>£               | Expenditure<br>£        | Transfers<br>£          | Gains /<br>(Losses)<br>£ | At 31 March<br>2023<br>£ |
| Unrestricted Funds                   |                             |                           |                         |                         |                          |                          |
| General Funds                        | 4,972,104                   | 21,182,441                | ( 20,889,459)           | ( 777,402)              | ( 1,071)                 | 4,486,614                |
| Revaluation Reserve                  | 2,210,353                   | -                         | -                       | ( 69,410)               | ( 65,000)                | 2,075,943                |
| Sub-total                            | 7,182,457                   | 21,182,441                | ( 20,889,459)           | ( 846,812)              | ( 66,071)                | 6,562,557                |
| Designated Funds                     |                             |                           |                         |                         |                          |                          |
| Premises Improvement Fund            | 83,443                      | -                         | -                       | -                       | -                        | 83,443                   |
| Development Fund                     | 362,877                     | 9,449                     | ( 803,010)              | 818,334                 | -                        | 387,650                  |
| Sub-total                            | 446,320                     | 9,449                     | ( 803,010)              | 818,334                 | -                        | 471,093                  |
| Total Unrestricted Funds             | 7,628,777                   | 21,191,890                | ( 21,692,469)           | ( 28,478)               | ( 66,071)                | 7,033,650                |

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**16 Analysis of Net Assets between Funds (Ctd)**

|   |           |            |               |           |           |           |
|---|-----------|------------|---------------|-----------|-----------|-----------|
| Total Unrestricted Funds                          | 7,628,777 | 21,191,890 | ( 21,692,469) | ( 28,478) | ( 66,071) | 7,033,650 |
| Restricted Funds                                  |           |            |               |           |           |           |
| Capital Grants                                    | 167,694   | -          | ( 20,489)     | -         | -         | 147,205   |
| West Berks - OHID Grant                           | -         | 119,416    | ( 67,416)     | 3,693     |           | 55,693    |
| Redbridge - OHID Grant                            | 81,151    | 374,650    | ( 390,023)    |           |           | 65,778    |
| Subwize - OHID Grant                              | 32,268    | 210,051    | ( 171,188)    |           |           | 71,131    |
| Harrow - OHID Grant                               | 15,424    | 218,279    | ( 152,127)    |           |           | 81,576    |
| Greenwich - OHID Grant                            | 133,891   | 463,134    | ( 509,465)    |           |           | 87,561    |
| Brent - OHID Grant                                | 139,370   | 281,300    | ( 304,015)    | 8,700     |           | 125,355   |
| CWAC - OHID Grant                                 | 118,526   | 355,071    | ( 465,948)    |           |           | 7,649     |
| Brent - Mental Health                             | 50,510    | 145,500    | ( 131,722)    | 4,500     |           | 68,787    |
| Redbridge Lateral Flow Test                       | 172,232   | -          | ( 345)        |           |           | 171,887   |
| Greenwich Residential                             | 207,232   | 201,300    | ( 408,791)    |           | ( 259)    |           |
| Harrow - Smoking Cessation                        | 48,463    | 44,863     | ( 21,960)     |           |           | 71,367    |
| Merton Homeless Outreach f                        | 66,872    | 53,331     | ( 43,181)     | 1,649     |           | 78,671    |
| Greenwich - Rough Sleepers                        | -         | 137,999    | ( 49,868)     |           |           | 88,131    |
| Brent - Rough Sleepers                            | 81,425    | 299,245    | ( 265,883)    | 9,255     |           | 124,042   |
| Redbridge - Rough Sleepers                        | 39,765    | 462,636    | ( 378,294)    |           |           | 124,106   |
| Islington - Rough Sleepers                        | 185,929   | 398,846    | ( 275,025)    |           |           | 309,750   |
| Camden - Rough Sleepers                           | 274,101   | 403,372    | ( 285,502)    |           |           | 391,971   |
| Others - individual balances<br>less than £50,000 | 161,691   | 264,178    | ( 322,466)    | 680       | -         | 104,083   |
| Total Restricted Funds                            | 1,976,545 | 4,433,171  | ( 4,263,710)  | 28,478    | -         | 2,174,485 |
| Total Funds                                       | 9,605,323 | 25,625,061 | ( 25,956,179) | -         | ( 66,071) | 9,208,135 |

Development funds: funds that have been designated by the Trustee's for future planned expenditure on specific purposes. Total development funds of £383,650 have been created to develop our 'Core Model of Service', along with improvements in quality, breadth of service provision and IT infrastructure.

Restricted Funds: funds that have been restricted in use or purpose by the funder and include both capital and revenue funds for purposes as noted in description.

OHID Grants: OHID is a part of the Department of Health and Social Care representing the Office for Health Improvement and Disparities. Grants given are restricted in nature to purpose.

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**17** Comparative analysis of net assets between funds and movement in funds

|                                       |                         | <i>Revaluation<br/>Reserve<br/>£</i> | <i>Unrestricted<br/>Fund<br/>£</i> | <i>Designated<br/>Fund<br/>£</i> | <i>Restricted<br/>Fund<br/>£</i> | <i>Total<br/>£</i>       |
|---------------------------------------|-------------------------|--------------------------------------|------------------------------------|----------------------------------|----------------------------------|--------------------------|
| <i>Fund balances at 31 March 2022</i> |                         |                                      |                                    |                                  |                                  |                          |
| <i>are represented by :</i>           |                         |                                      |                                    |                                  |                                  |                          |
| Tangible Fixed Assets                 |                         | 2,104,778                            | 1,691,646                          | -                                | -                                | 3,796,425                |
| Intangible Fixed Assets               |                         | -                                    | 95,599                             | -                                | -                                | 95,599                   |
| Investments - Property                |                         | 105,575                              | 494,425                            | -                                | -                                | 600,000                  |
| Current Assets                        |                         | -                                    | 6,623,693                          | 446,320                          | 1,976,546                        | 9,046,559                |
| Creditors: falling due within 1 year  |                         | - (                                  | 2,955,260)                         | -                                | -                                | ( 2,955,260)             |
| Creditors: falling due after 1 year   |                         | - (                                  | 478,500)                           | -                                | -                                | ( 478,500)               |
| Provisions                            |                         | - (                                  | 499,500)                           | -                                | -                                | ( 499,500)               |
| Total Net Assets                      |                         | <u>2,210,353</u>                     | <u>4,972,104</u>                   | <u>446,320</u>                   | <u>1,976,546</u>                 | <u>9,605,323</u>         |
| Movement in Funds                     | At 1 April<br>2021<br>£ | Income<br>£                          | Expenditure<br>£                   | Transfers<br>£                   | Gains /<br>(Losses)<br>£         | At 31 March<br>2022<br>£ |
| Unrestricted Funds                    |                         |                                      |                                    |                                  |                                  |                          |
| General Funds                         | 4,837,651               | 19,063,072                           | ( 18,821,118)                      | ( 107,500)                       | -                                | 4,972,104                |
| Revaluation Reserve                   | 2,280,953               | -                                    | ( 70,600)                          | -                                | -                                | 2,210,353                |
| <i>Sub-total</i>                      | <u>7,118,604</u>        | <u>19,063,072</u>                    | <u>( 18,891,718)</u>               | <u>( 107,500)</u>                | <u>-</u>                         | <u>7,182,458</u>         |
| Designated Funds                      |                         |                                      |                                    |                                  |                                  |                          |
| Premises Improvement Fund             | 83,443                  | -                                    | -                                  | -                                | -                                | 83,443                   |
| Development Fund                      | 424,276                 | -                                    | ( 168,898)                         | 107,500                          | -                                | 362,877                  |
| <i>Sub-total</i>                      | <u>507,719</u>          | <u>-</u>                             | <u>( 168,898)</u>                  | <u>107,500</u>                   | <u>-</u>                         | <u>446,320</u>           |
| Total Unrestricted Funds              | <u>7,626,323</u>        | <u>19,063,072</u>                    | <u>( 19,060,617)</u>               | <u>-</u>                         | <u>-</u>                         | <u>7,628,778</u>         |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
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**17** Comparative analysis of net assets between funds and movement in funds (Ctd)

|                             |           |            |               |   |   |           |
|-----------------------------|-----------|------------|---------------|---|---|-----------|
| Total Unrestricted Funds    | 7,626,323 | 19,063,072 | ( 19,060,617) | - | - | 7,628,778 |
| Restricted Funds            |           |            |               |   |   |           |
| Capital Grants              | 167,694   | -          | -             | - | - | 167,694   |
| Redbridge Bewize Covid-19   | 68,891    | 0          | ( 63,619)     | - | - | 5,272     |
| Redbridg Outreach Covid-19  | 96,332    |            | ( 69,583)     | - | - | 26,748    |
| Redbridge - Rough Sleepers  | 108,719   | 84,245     | ( 153,199)    | - | - | 39,765    |
| Brent Mental Health         | 36,438    | 135,000    | ( 120,928)    | - | - | 50,510    |
| Merton - Homeless Outreach  | 53,404    | 43,651     | ( 30,183)     | - | - | 66,872    |
| Redbridge - OHID Grant      | 0         | 254,000    | ( 172,849)    | - | - | 81,151    |
| Brent - Rough Sleepers      | 49,500    | 243,000    | ( 211,075)    | - | - | 81,425    |
| CWAC - OHID Grant           | 0         | 280,450    | ( 161,924)    | - | - | 118,526   |
| Greenwich - OHID Grant      | 0         | 384,000    | ( 250,109)    | - | - | 133,891   |
| Brent - OHID Grant          | 0         | 350,000    | ( 210,630)    | - | - | 139,370   |
| Redbridge Lateral Flow      | 24,155    | 278,028    | ( 129,951)    | - | - | 172,232   |
| Islington - Rough Sleepers  | 0         | 342,815    | ( 156,886)    | - | - | 185,929   |
| Greenwich Residential       | 121,645   | 201,300    | ( 115,713)    | - | - | 207,232   |
| Camden - Rough Sleepers     | 0         | 453,908    | ( 179,807)    | - | - | 274,101   |
| Other Charitable Activities | 69,448    | 509,039    | ( 352,659)    | - | - | 225,828   |
| Total Restricted Funds      | 796,226   | 3,559,435  | ( 2,379,116)  | - | - | 1,976,546 |
| Total Funds                 | 8,422,549 | 22,622,507 | ( 21,439,733) | - | - | 9,605,323 |

**18** Pension Schemes

The Charity's employees belong to four principal pension schemes. The People's Pension Scheme; the NHS Pension Scheme; the Local Government Pension Scheme and the Prudential Platinum Pension Scheme.

**Peoples Pension Scheme**

The Peoples Pension Scheme is a stakeholder pension scheme for the majority of the Charity's staff. The contributions payable in the year amounted to £317,941 (2022 - £280,840).

**NHS Pension Scheme**

Past and present employees are covered by the provisions of NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at [www.nhsbsa.nhs.uk/pensions](http://www.nhsbsa.nhs.uk/pensions). These are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

**VIA COMMUNITY LTD**  
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**18 Pension Schemes (Ctd)**

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that “the period between formal valuations shall be four years, with approximate assessments in intervening years”. An outline of these follows:

**a) Accounting valuation**

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2023, is based on valuation data as 31 March 2022, updated to 31 March 2023 with summary global member and accounting data.

**b) Full actuarial (funding) valuation**

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from April 2019 to 20.6% of pensionable pay. The 2016 funding valuation was also expected to test the cost of the Scheme relative to the employer cost cap that was set following the 2012 valuation. In January 2019, the Government announced a pause to the cost control element of the 2016 valuations, due to the uncertainty around member benefits caused by the discrimination ruling relating to the McCloud case. Next actuarial valuation will be released in 2023 for action in April 2024.

The Government subsequently announced in July 2020 that the pause had been lifted, and so the cost control element of the 2016 valuations could be completed. The Government has set out that the costs of remedy of the discrimination will be included in this process. HMT valuation directions will set out the technical detail of how the costs of remedy will be included in the valuation process. The Government has also confirmed that the Government Actuary is reviewing the cost control mechanism (as was originally announced in 2018).

The review will assess whether the cost control mechanism is working in line with original government objectives and reported to Government in April 2021. The findings of this review will not impact the 2016 valuations, with the aim for any changes to the cost cap mechanism to be made in time for the completion of the 2020 actuarial valuations.

The scheme's Combined Statement of Financial Position to 31 March 2023 show an unfunded liability of £460.6billion. The unfunded liability will result in future payments by participating employers. The scheme has approximately 1,815,310 active members, of which 13 (2022 – 21) were employees of Via Community Ltd group as at year end. The expense recognised in the Statement of Financial Activities, which is equal to contributions due for the year, were £77,901 (2022 - £90,802).

**Local Government Pension Scheme**

The Charity participates in the Local Government Pension Schemes.

The market value of the fund's assets as at 31st March 2023 was £359billion with an overall funding level of 98% of its liabilities. The scheme is a multi-employer defined benefit plan but because the Charity cannot ascertain its share of any underlying assets and liabilities and hence deficit, it is accounted for as a defined contribution scheme.

The Charity paid primary and secondary contributions. The amount payable in the year was £19,060 (2022 - £13,194) for 3 active members (2021 - 3). Contribution rates were 5.5% - 12.5%.



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**18 Pension Schemes (Ctd)**

Prudential Platinum Pension Scheme

The Charity also funded 4 employees (2022 - 4) who are members of a scheme with Prudential Platinum Pension Scheme, as at 31 March 2023, all 4 members are deferred.

The scheme started on 1 September 2012 and provides retirement and death in service benefits for members and their dependants. It is a defined benefit scheme which means that the benefits are calculated on a pre-determined basis specified in the scheme's rules.

The scheme is a "Registered Pension Scheme" within the meaning given by section 150(2) of the Finance Act 2004. Members of the section are contracted-out of the earnings-related part of the scheme.

Under rule 38.1 of the scheme, Via gave notice that it was terminating its liability to pay contributions with effect from 1 April 2019. Actuarial valuations will be obtained to allow the scheme to wind up, and as disclosed in Note 13, Via has provided for the best estimate of settling it's obligations and discharging all liabilities under the scheme.

Until the scheme is effectively wound up WDP will be liable for all administration fees, fees in 2023 were £23,081 (2022 - £23,081).

**19 Reconciliation of Net Debt**

|                          | 2022             | Cashflows         | 2023             |
|--------------------------|------------------|-------------------|------------------|
|                          | £                | £                 | £                |
| Cash at Bank and in Hand | 4,516,113        | ( 153,612)        | 4,362,501        |
| Borrowing                | ( 507,500)       | 29,000            | ( 478,500)       |
|                          | <u>4,008,613</u> | <u>( 124,612)</u> | <u>3,884,001</u> |

**20 Related Party Transactions**

During the year, there were amounts owed from and to subsidiaries.

Via Residential Ltd

£1,860,838 was owed from Via Residential Ltd (2022 : £1,526,987). Of this balance, £1,200,000 is in the form of an unsecured concessionary loan at 0% interest and repayable on demand. The concessionary loan was signed and agreed 31st March 2021 and it is expected that the first repayment will be in 2024/25.

Other intercompany transactions included an amount of £73,413 charged to Via Residential Ltd for salary recharges, £171,917 for management support charges and, £48,834 charged by Via Residential Ltd for salary recharges and £197,486 for residential rehabilitation and detoxification services.

Via Community has provided for any debt due from Via Residential above the agreed £1.2m loan.

Via Care Ltd

As at 31 March 2023, Via Care Ltd owed £3,287,051 to Via Community Ltd (2022: £nil).

Via Community Ltd incurs all the costs associated with providing health and social care services to commissioners, including the employment of staff and contracting with suppliers, through and inter-company agreement with Via Care Ltd, recharges totalled £5,444,147 during the year (2022 - £nil).

Via Care Ltd donates all profits for the year to Via Community Ltd equating to £166,200 (2022 - £nil).

The Trustees are not remunerated for their services and during there was no reimbursment for expenses (2022 - £nil). During the year no payments (2022: £25,000) were made to Trustee's, during 2022 payments of £25,000 were made to the Chairperson, Ms Yasmin Batliwala, in her capacity for consultancy on communications matters. £12,500 remains outstanding at year end. This arrangement was permitted under clause 6.4.2 of the Charity's Articles of Association.

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**21 Comparative Statement of Financial Activities for the year ended 31 March 2022**

|  | Notes | Unrestricted<br>General<br>£ | Designated<br>£ | Restricted &<br>Endowment<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|--|-------|------------------------------|-----------------|--------------------------------|--------------------|--------------------|
| <b>Income</b>                                    |       |                              |                 |                                |                    |                    |
| Donations  | 2     | 500                          | -               | -                              | 500                | 16,332             |
| Charitable Activities                            | 2     | 18,988,076                   | -               | 3,559,435                      | 22,547,512         | 23,247,693         |
| Investment Income                                | 2     | -                            | -               | -                              | -                  | -                  |
| Other Income                                     | 2     | 74,495                       | -               | -                              | 74,495             | 52,215             |
| <b>Total Income</b>                              |       | 19,063,072                   | -               | 3,559,435                      | 22,622,507         | 23,316,239         |
| <b>Expenditure</b>                               |       |                              |                 |                                |                    |                    |
| Charitable Activities                            | 3     | 18,891,718                   | 168,898         | 2,379,116                      | 21,439,733         | 23,384,378         |
| <b>Total Expenditure</b>                         |       | 18,891,718                   | 168,898         | 2,379,116                      | 21,439,733         | 23,384,378         |
| <b>Net Income/(Expenditure) before transfers</b> |       | 171,353 (                    | 168,898)        | 1,180,320                      | 1,182,775 (        | 68,139)            |
| <b>Transfers between Funds</b>                   |       | ( 107,500)                   | 107,500         | -                              | -                  | -                  |
| <b>Net Income/(Expenditure) for the year</b>     |       | 63,853 (                     | 61,398)         | 1,180,320                      | 1,182,775 (        | 68,139)            |
| <b>Other recognised Gains/(Losses)</b>           |       |                              |                 |                                |                    |                    |
| (Losses) on revaluation of freehold property     |       | -                            | -               | -                              | -                  | ( 467,356)         |
| <b>Net Movement on Funds</b>                     |       | 63,853 (                     | 61,398)         | 1,180,320                      | 1,182,775 (        | 535,495)           |
| <b>Funds at 1 April 2021</b>                     |       | 7,118,605                    | 507,719         | 796,226                        | 8,422,549          | 8,958,044          |
| <b>Funds at 31 March 2022</b>                    |       | 7,182,458                    | 446,320         | 1,976,546                      | 9,605,323          | 8,422,549          |