

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

Via Community Ltd
Annual Report & Financial Statements
For The Year Ended 31 March 2024

CONTENTS

	<u>Page</u>
Trustees' Report	2 – 13
Independent Auditors Report	13 – 16
Consolidated Statement of Financial Activities	17
Consolidated and Charity Balance Sheets	18
Consolidated Cashflow Statements	19
Notes to the Financial Statements	20 - 40

Via Community Ltd
A Company Limited by Guarantee

Legal and Administrative Information

Trustees & Directors

Yasmin Batliwala (Chair)
James Saunders (Resigned 1 Sep 24)
Gillian Benning
Mark Eaton
Mike Walsh
Leckraz Boyjoonauth
Richard Paul

Chief Executive

Anna Whitton

Company Secretary

Brian McGinn

Charity number

1031602

Company number

2807934

Country of incorporation

United Kingdom

Principal address

18 Dartmouth Street
London
SW1H 9BL

Auditors

Crowe U.K. LLP
Statutory Auditors
55 Ludgate Hill
London
EC4M 7JW

Bankers

Barclays Bank
1 Churchill Place
London
E14 5HP



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

The transition to our new name, Via, has occurred from June 2023 and we believe has been very successful. This will further enhance our service delivery and meet with our growth plans as we operate through the Via brand as Via Community Ltd, Via Residential Ltd and Via Care Ltd.

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 we have continued the development of our core model offering. During the year we have been able to implement the transfer to this model after testing and review in several services. 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. Our model will now be further developed and rolled out to all our services.

- Growing and reaching more people

We have also been able to welcome new and extended services to the organisation during the year including new services in West London Alliance IPS, Buprenorphine Research, Recovery and Dependency services in Cheshire West and Cheshire and Merton inpatient detox. We have also been awarded new services in Gloucestershire and extended services in Hillingdon and Kingston that have started from 1st April 2024, we have therefore started mobilisation plans during the current year for these vital services

- 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.

We have continued our collaboration with the Nelson Trust, while we were able to announce our desire to open a specialist women's only detox centre during 22/23, there have been necessary but valid reasons to delay progress as we develop detailed plans and contacts whilst also submitting a planning application. We now plan to open the service, based in Tewkesbury, in 2025. Other examples of collaboration include developing our relationship with Reorg and continuing partnership with the Nelson Trust for the Gloucestershire service with also Young Gloucestershire, P3 and Intuitive Thinking as partners. Within our 'capital card' provision we surpassed 7,500 clients and developed new partnerships with Chelsea FC, Charlton FC, Westminster Abbey, Greggs, Go Ape, Better leisure and Buckingham Palace Tours amongst others. We continue to value our partnerships with CNWL, Bob and with our many commissioners with whom we plan services and work in true partnership and collaboration to improve the quality of services for all clients.

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.

Having reviewed and updated the values of Via, in line with our new branding, we have ensured the 3 values Care; Be Human; Do the Right Thing run through all that we do as an organisation and as individuals.

- 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.

The Via 'flex' team, introduced last year to meet the demands of our services when temporary staff may be needed continues to grow and develop, however we continue to recognise the strains that staff vacancies have on all our services and staff and we continually strive to respond to these needs. Premises and our working and caring environment continue to also be developed and we see this as ever evolving. Via also became a partner in a psychedelic treatment clinic, in July 2023, as the clinic was initially saved from administration, unfortunately, as a minor partner in the we were not able to save company and the clinic has now filed for administration and will close. This will not end our interest in psychedelic treatment and we will continue to work with patients to develop their treatments in the best ways possible.

- 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.

Our overall staff team also continues to grow and will give opportunities for all staff to contribute to the success of the services we provide.

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 with all subsidiary companies rebranded 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. The Board believes good governance is fundamental to the Charity's success and have agreed to abide by the Charity Governance Code, with effective governance and the right leadership structures. Good governance enables and supports a charity's compliance with relevant legislation and regulation whilst promoting attitudes and a culture where everything works towards fulfilling the Charity's vision. Trustees consider it important to renew and refresh trusteeship, aligning skills, expertise and behaviours to the changing needs and challenges of the organisation. All Trustees, undergo annual review and appraisal, as do all staff and volunteers and the 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. Current Trustees have agreed to end their tenure on staggered dates, allowing for the smooth transfer and introduction of new Trustees before the end of March 2025, new and replacement trustee positions have been identified through a skills audit.

Trustee Induction, Training and Review

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 2023/24 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 Medical Director	Yasir Abbasi
• 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 11,807 service users in treatment and 279 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	90%
Successful completions – Alcohol	88%
Successful completions – Alcohol & non-opiates	83%
Successful completions – Non-opiates	94%
Successful completions – Opiates	62%
Number of service users contacted within 28 days	68%
Care plan compliance	83%
Risk assessment compliance	79%



Medical review compliance (within 6 months) 92%

Our external metrics show:

- all contracts and services have achieved a CQC (Care Quality Commission) rating of good or above.
- 26.26% of people successfully completed treatment at Via compared to a national average of 20.68%. (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 23/24 and will be renewed and revitalised during 24/25. 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 and roll out 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 and agreed with Trustees during 24/25.

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 a significant move to a Microsoft Sharepoint platform during 24/25 and continued accreditation with cyber essential.



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 2023/24 we have seen risks arise in the form of the economic and political 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 have been prudent in our budgets and forecasts for the year 24/25 and further recognise that the change to employers national insurance will have a major effect on costs. We have established a management team to look at these issues and also the effects that any cancellation or reduction in SSMTRG grants would have on the organisation.

Related parties: Via Residential Ltd & Via Care Ltd

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

Via Residential Ltd, 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 break-even in 23/24 however this has not occurred due to two main factors, unfortunately during two periods, late summer and Christmas/New Year occupancy decreased to below 60% and so income was materially reduced, second, the reliance on agency staff at an increased cost again had a severe effect on costs. We have needed to review these matters and the potential financial consequences off these losses. We have therefore instigated increased management measures and revised plans for the future. Via Residential has plans to expand operations so that additional service users can be cared for as part of an expanded Passmores facility, the site already purchased adjacent to Passmores will be converted to six rehab rooms during 24/25 and be available for use in April 2025. With further adjustment this will allow 16 detox rooms and 13 rehab rooms to be utilised and with a new management team we believe the additional flexibility and additional income will allow Passmores to plan for break-even and future surplus. 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, 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 2024 our total group income remained steady at £25.47m (2023: £25.63m). This was a year of consolidation and preparation for material growth as we again invested in staff, through the designated development fund, to develop the organisation in 24/25. Expenditure for the year was £26.77m (2023: £25.96m), and after accounting for investment realised losses of £53k, unrealised gains of £135k and revaluation of investment properties, the net movement on funds was a decrease of £874k. Within our movement on funds, we invested £525k net expenditure on planned developments through the designated funds and unfortunately, Via Residential again made significant losses of £336k (2023: £414k), though these losses were reduced from losses incurred during the covid19 pandemic. Designated and Via Residential therefore accounted for £861k with a further £13k net decrease from unrestricted funds. After accounting for a transfer of £70k from revaluations reserves to match the depreciation of land and buildings, Via Community had an operational surplus of £57k. Total funds decreased to £8.33m (2023: £9.21m).

In-line with non-charitable companies we also review the figure for EBITDA (earnings before interest, tax, depreciation and amortisation). EBITDA for 23/24 was negative £589,223 (22/23 : negative £160,916)

Via supports its subsidiary, Via Residential Ltd, which provides residential and day care programmes for detoxification and rehabilitation, complementing the services of Via. As noted above, for the year ended 31 March 2023, Via Residential Ltd recorded an overall deficit of £336k (2023: £414k). 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 however two periods covering late summer and Christmas/New Year encountered disappointing occupancy below 60%. Income increased 25% to £1.7m (2023: £1.35m) and expenditure 15% to £2.03m (2023: £1.76m). 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 periods of low occupancy and increasing agency costs have a significant detrimental effect. A new management team has been put in place for Via Residential and the Charity continues to develop business plans for expansion of our residential service, during 24/25 we will see room capacity increase to 16 detox rooms and 13 rehab rooms, management is confident with the associated increase in income and room flexibility, Via Residential can recover to positive financial performances in 25/26. It is also expected that our Women's Only Detox Centre at the Elms, Tewksbury will also be developed and refurbished in 24/25 leading to further expansion in 25/26. During its second year of operation, Via Care Ltd, had turnover £9.9m (2023: £5.6m) with operating charges of £9.6m (2023: £5.45m) leaving operating profit of £295k (2023: £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 2023/24.

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 reserves (excluding designated funds) to be between one and three months unrestricted running costs, the minimum currently considered to be £1.79m - £5.36m.

Reserves

At 31 March 2024, the Group accumulated fund balance of unrestricted funds, excluding intangible and tangible fixed assets was £1.29m (2023: £2.95m), equating to 0.72 months unrestricted running costs, which is just below these requirements. We anticipate that this will improve and be met in the coming financial year.

Total funds which the group holds as at the year-end are £8.33m (2023: £9.2m). Of this total fund balance, £2.24m is restricted funds (2023: £2.17m), 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 £5.68m (2023: £4.62m) which is related to intangible and 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 £106k (2023: £471k). 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, up to 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 25/26. These forecasts incorporate key challenges including the cost-of-living crisis, changes to employers national insurance costs, 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 salary costs and negotiations that may need to take place with commissioners, we also await the outcome of the review on SSMTGR grants and posts that this funding supports. We continue to monitor this very closely and with our service managers and budget holders, 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, plans are now developed to extend Via Residential (Passmores House) to 29 rooms and we await the planning application determination for own Women's Only Detox facility, this facility is expected to open during 2025. Unfortunately the partnership we entered into, as a minority partner, in the Klearwell (Awakn) clinic offering psychedelic treatment for mental health and addiction issues has now dissolved and the clinic closed – this will not end our interest in psychedelic treatments to supplement our current services. During the year we have reassessed our property needs and with the move to hybrid working following covid -19, we believe the funds currently invested in our headquarters premises can be better used to improve our services and further our charitable objectives, the Trustees therefore took the decision to sell our headquarters and we expect this to complete in February 2025. Finally, we have also been awarded contracts for Gloucestershire, Kingston and Hillingdon, 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 31st January 2025 and signed on their behalf by



.....
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 2024 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 2024 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. 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.

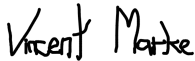
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of contract income, recording the impact of CQC regulatory reviews and the override of controls by management. Our audit procedures to respond to 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.



Vincent Marke
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor

London 31.01.2025

VIA COMMUNITY LTD
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted General £	Designated £	Restricted & Endowment £	Total 2024 £	Total 2023 £
Income						
Donations	2	2,648	-	-	2,648	15,434
Charitable Activities	2	20,216,108	10,842	5,126,029	25,352,979	25,551,504
Other Income	2	114,360			114,360	58,124
Total Income		20,333,116	10,842	5,126,029	25,469,987	25,625,062
Expenditure						
Charitable Activities	3	21,158,258	535,831	5,071,774	26,765,863	25,956,179
Total Expenditure		21,158,258	535,831	5,071,774	26,765,863	25,956,179
Net Income/(Expenditure) before transfers		(825,142)	(524,989)	54,255	(1,295,876)	(331,117)
Transfers between Funds		(170,018)	160,000	10,018	-	-
Net Income/(Expenditure) for the year		(995,160)	(364,989)	64,273	(1,295,876)	(331,117)
Other recognised Gains/(Losses)						
Gain/(Loss) on revaluation of investment property		340,000	-	-	340,000	(65,000)
Realised (Loss) on investments		(52,878)	-	-	(52,878)	-
Unrealised Gain on investments		134,515	-	-	134,515	(1,071)
Net Movement on Funds		(573,523)	(364,989)	64,273	(874,239)	(397,188)
Funds at 1 April 2023		6,562,557	471,093	2,174,485	9,208,135	9,605,323
Funds at 31 March 2024		5,989,034	106,104	2,238,758	8,333,896	9,208,135

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 parent Charity reported total income of £24,067k (2023: £24,273k) and negative net movement on funds of £538,429 (2023: positive £16,460). The 2024 movement on funds includes £525k net planned expenditure from designated funds to enable growth and improvements in the Charity.

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

VIA COMMUNITY LTD
CONSOLIDATED & CHARITY BALANCE SHEETS
AS AT 31 MARCH 2024

		Charity		Group	
	Notes	2024 £	2023* £	2024 £	2023* £
Fixed Assets					
Intangible Fixed Assets	6	141,186	112,181	141,186	112,181
Tangible Fixed Assets	6	4,092,644	3,387,001	4,662,514	3,968,690
Investments - Property	7	875,000	535,000	875,000	535,000
Investments - Listed	7	2,147,223	2,007,247	2,147,223	2,007,247
		<u>7,256,053</u>	<u>6,041,429</u>	<u>7,825,923</u>	<u>6,623,118</u>
Current Assets					
Debtors	9	4,966,297	5,779,243	3,603,695	2,970,738
Cash at bank and in hand		1,106,903	2,028,723	1,844,388	4,362,501
		<u>6,073,200</u>	<u>7,807,966</u>	<u>5,448,083</u>	<u>7,333,239</u>
Current Liabilities					
Creditors: Amount falling due within one year	10	(3,742,660)	(3,294,122)	(4,402,110)	(3,779,972)
Net Current Assets		<u>2,330,540</u>	<u>4,513,844</u>	<u>1,045,973</u>	<u>3,553,267</u>
Total Assets less Current Liabilities		<u>9,586,593</u>	<u>10,555,273</u>	<u>8,871,896</u>	<u>10,176,385</u>
Creditors: Amount falling due greater than one year	11	- (449,500)	- (449,500)	- (449,500)	- (449,500)
Provisions for Liabilities	13	(538,000)	(518,750)	(538,000)	(518,750)
Total Net Assets		<u>9,048,593</u>	<u>9,587,023</u>	<u>8,333,896</u>	<u>9,208,135</u>
Funds					
Unrestricted Funds					
General Funds		4,916,107	5,052,556	4,024,385	4,485,542
Revaluation Reserve		1,787,624	1,888,889	1,964,649	2,077,015
Designated Funds		106,104	471,093	106,104	471,093
Total Unrestricted Funds	15	<u>6,809,835</u>	<u>7,412,538</u>	<u>6,095,138</u>	<u>7,033,650</u>
Restricted Funds	16	<u>2,238,758</u>	<u>2,174,485</u>	<u>2,238,758</u>	<u>2,174,485</u>
Total Funds		<u>9,048,593</u>	<u>9,587,023</u>	<u>8,333,896</u>	<u>9,208,135</u>

- * 2023 Restated to allow for:
- Restatement of stock as prepayment
 - Reclassification of creditors greater than one year
 - Reclassification of gains/(losses) on revaluation reserves

Approved by the Trustees and authorised for issue on 31st January 2025 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 2024

	Notes	2024 £	2023 £
Reconciliation of Cashflows from Operating Activities			
Net Movement in Funds		(874,239)	(397,188)
Depreciation of tangible & intangible fixed assets		265,826	233,367
(Gain)/Loss on Revaluation of Investment Properties		(340,000)	65,000
Realised loss on investments		52,878	-
*Unrealised (Gain)/Loss on investments		(134,515)	1,071
*Decrease in debtors/(Increase)		(632,956)	1,559,708
Increase in creditors		622,138	1,274,212
Increase in provisions		19,250	19,250
Net cash (used in)/provided by operating activities		<u>(1,021,618)</u>	<u>2,755,420</u>
Cashflows from Investing Activities			
Purchase of listed investments		(1,303,263)	(1,122,984)
(Increase)/decrease on cash held on investment		315,191	(885,334)
Sale proceeds from listed investments		929,730	-
Purchase of tangible & intangible fixed assets		(988,654)	(422,214)
Net cash (used in)/provided by investing activities		<u>(1,046,996)</u>	<u>(2,430,532)</u>
Cashflows from Financing Activities			
*(Decrease) in long term borrowing		(449,500)	(478,500)
Net cash (used in) financing activities		<u>(449,500)</u>	<u>(478,500)</u>
(Decrease)/Increase in Cash and Cash Equivalents		<u>(2,518,114)</u>	<u>(153,612)</u>
Cash and Cash Equivalents at 1 April		<u>4,362,501</u>	<u>4,516,113</u>
Cash and Cash Equivalents at 31 March	19	<u>1,844,387</u>	<u>4,362,501</u>
Analysis of Cash and Cash Equivalents			
Cash at bank and in hand		<u>1,844,388</u>	<u>4,362,501</u>
		<u>1,844,388</u>	<u>4,362,501</u>

- * 2023 Restated to allow for:
- Restatement of stock as prepayment
 - Reclassification of creditors greater than one year
 - Reclassification of gains/(losses) on revaluation reserves

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

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. Via Community Ltd also owns 25% shares of Klearwell Via Amitis Ltd through a joint venture arrangement with Amitis Holdings Ltd. Klearwell Via Amitis Ltd holds 100% of the shares of Klearwell Ltd, a treatment centre established to offer alternative therapy for a range of mental health conditions including drug and alcohol additions. The arrangement commenced in July 2023. The charity accounts for its 25% interest and its share of surplus/deficit and assets/liabilities, if material, by consolidation into the group financial statements using the equity method. Given the level of activities in the year, and that both Klearwell Via Amitis Ltd and Klearwell Ltd are now in liquidation, the consolidated accounts have not been prepared as the effect on the Statement of Financial Activities and the Balance Sheet would be immaterial.

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 (2023: 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, there are no material uncertainties surrounding the Charity's ability to continue as a going concern. We have continued to closely review and monitor the current economic and political climate and its effects on costs and inflation, particularly salary inflation due to increasing national insurance costs and will budget for these for 2025/26 and take appropriate action to manage. The Charity is investing in the future and during 2024/25 will be developing our Womens Only Detox unit and an extension to rehabilitation and detoxification rooms for Passmores residential service. 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 2024

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.

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% 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 2024

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.

Currently the land and buildings are indiscernible from each other and therefore held and depreciated as one value.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers, at next valuation a split of land and buildings will be undertaken.

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 2024

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 2024

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, 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

	2024 £	2023 £
Donations		
Unrestricted - General	2,648	10,744
Unrestricted - Designated	-	4,190
Restricted	-	500
	<u>2,648</u>	<u>15,434</u>
Charitable Activities		
Drug & Alcohol Services incl Integrated, Adult, Young People & Criminal Justice	23,657,660	24,203,130
Residential Detox & Rehab	1,695,318	1,348,374
	<u>25,352,979</u>	<u>25,551,504</u>

The Trustees' Report contains information on the local authorities that fund the Charity's services.

There are no unfulfilled conditions or other contingencies attaching to government funding received.

	2024 £	2023 £
Other Income		
Investments		
Dividends	72,849	7,310
Bank Interest	-	3,759
Rental Income	41,410	41,075
Sundry Income	101	5,980
	<u>114,360</u>	<u>58,124</u>

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

3 Total Expenditure

	Staff Costs	Direct Costs	Support Costs (Excl staff cost)	Total 2024	<i>Total</i> 2023
	£	£	£	£	£
Drug & Alcohol Services	16,529,380	6,782,867	1,175,457	24,487,704	24,049,237
Residential Detox & Rehab	944,637	845,216	241,377	2,031,230	1,761,432
Governance Costs	-	-	246,929	246,929	145,510
	<u>17,474,017</u>	<u>7,628,083</u>	<u>1,663,763</u>	<u>26,765,863</u>	<u>25,956,179</u>

Allocation of Support Costs (excl Staff Costs)

	Executive & Central Admin	Finance & Resources	Business Development	Quality, Data & Performance	Total 2024	<i>Total</i> 2023
	£	£	£	£	£	£
Drug & Alcohol Services	955,784	136,390	15,443	67,840	1,175,457	1,288,803
Residential Detox & Rehab	241,377	-	-	-	241,377	295,380
Governance Costs	195,569	51,360	-	-	246,929	145,510
	<u>1,392,729</u>	<u>187,750</u>	<u>15,443</u>	<u>67,840</u>	<u>1,663,763</u>	<u>1,729,693</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 2023

	Staff Costs	Direct Costs	Support Costs (Excl staff cost)	Total 2023	<i>Total</i> 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>

Comparative Allocation of Support Costs (excl Staff Costs) for the year ended 31 March 2023

	Executive & Central Admin	Finance & Resources	Business Development	Quality, Data & Performance	Total 2023	<i>Total</i> 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	-	-	145,509	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>

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

3 Total Expenditure (ctd)

	2024	2023
	£	£
Governance Costs		
Legal & Professional	131,162	20,833
Audit Fees	51,360	44,600
Head Office Costs (excl Depreciation)	64,406	80,077
	<u>246,929</u>	<u>145,510</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 Expenditure

	2024	2023
	£	£
Net Expenditure is stated after charging:		
Auditors Remuneration: current year (excluding Vat)	42,800	37,500
Operating Leases	617,812	560,908
Depreciation	265,826	233,367
Interest Paid	31,590	23,394
	<u>958,028</u>	<u>855,169</u>

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

5 Analysis of Staff Costs & Key Management Personnel

	2024	2023
	£	£
Salaries & Wages	15,453,839	13,977,385
Social Security Costs	1,554,158	1,481,211
Pension Costs	466,021	432,367
	<u>17,474,017</u>	<u>15,890,963</u>
Clinical, Agency Support & Other Staffing Costs	2,093,819	1,807,848
	<u>19,567,837</u>	<u>17,698,811</u>

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

	2024	2023
£60,001 - £70,000	7	3
£70,001 - £80,000	3	4
£80,001 - £90,000	1	1
£90,001 - £100,000	1	2
£100,001 - £110,000	2	1
£110,001 - £120,000	-	1
£120,001 - £130,000	3	3
£130,001 - £140,000	2	-
£140,001 - £150,000	-	1
£150,001 - £160,000	-	-
£161,001 - £170,000	-	1
£171,001 - £180,000	-	-
£180,001 - £190,000	1	-
	£	£
Pension contributions in respect of the above bandings	<u>64,633</u>	<u>48,661</u>

Trustees are not remunerated for their services and during the year, no Trustee was reimbursed for any travel expenses (2023 - £nil)

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

	2024	2023
	£	£
Management, Administration & Support	61	54
Drug & Alcohol Services	353	339
Residential Detox & Rehab	18	19
	<u>432</u>	<u>412</u>

During the year the total aggregate amount of termination benefits recognised in the year was £5,000 (2023 - £18,806).

Key management personnel throughout the year consisted of 8 staff (2023 - 8) whose total remuneration, including pension contribution and social security costs paid by Charity equate to £965,646 (2023 - £969,512).

The highest paid Executive Director received remuneration of £182,000.

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

6 Fixed Assets

	Tangible			Intangible	
	Freehold Land & Buildings	Leasehold Improvements	Fixtures, Fittings & Eq	Software	Total 2024
<u>Group</u>	£	£	£	£	£
Cost or Valuation					
At 1 April 2023	3,632,305	822,239	398,303	261,044	5,113,892
Additions	599,690	172,132	140,861	75,972	988,654
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2024	4,231,995	994,371	539,164	337,017	6,102,546
Depreciation					
At 1 April 2023	143,678	428,366	306,115	154,862	1,033,020
Charge for year	79,111	103,938	41,808	40,970	265,826
Released on revaluation	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2024	222,789	532,304	347,923	195,832	1,298,847
Net Book Value					
At 31 March 2024	4,009,206	462,067	191,241	141,185	4,803,700
At 1 April 2023	3,488,628	393,873	92,188	106,183	4,080,871
<u>Charity</u>					
Cost or Valuation					
At 1 April 2023	3,077,305	655,088	347,915	261,044	4,341,353
Additions	599,690	172,132	134,506	75,972	982,300
Revaluation	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2024	3,676,995	827,220	482,421	337,017	5,323,653
Depreciation					
At 1 April 2023	121,478	291,404	274,428	154,862	842,171
Charge for year	68,011	102,822	35,849	40,970	247,652
Released on revaluation	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2024	189,489	394,226	310,277	195,832	1,089,823
Net Book Value					
At 31 March 2024	3,487,506	432,994	172,144	141,185	4,233,830
At 1 April 2023	2,955,828	363,684	73,487	106,183	3,499,182

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 £1,736,956 (2023 - £1,137,266).

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

7 Fixed Assets

Investments - Property

	Total 2024	Total 2023
<u>Group & Charity</u>	£	£
Market Value		
At 1 April 2023	535,000	600,000
Additions	-	-
Revaluations	340,000	(65,000)
Disposals	-	-
At 31 March 2024	<u>875,000</u>	<u>535,000</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 (2023 - £494,425)

An annual review is undertaken by suitably qualified internal staff and/or external advisors to provide an estimate of any impairment or increase in value.

Investments - Listed

	Total 2024	Total 2023
<u>Group & Charity</u>	£	£
Listed Investments		
Market value at 1 April 2023	1,121,913	-
Additions	1,304,533	1,122,984
Sales proceeds	(929,730)	-
Realised Loss	(54,149)	-
Unrealised Gain/(Loss)	134,515	(1,071)
Market value at 31 March 2024	<u>1,577,081</u>	<u>1,121,913</u>
Cash deposits held as investments	<u>570,142</u>	<u>885,334</u>
Total value of investments at 31 March 2024	<u>2,147,223</u>	<u>2,007,247</u>

Listed investments have been valued by Canaccord Genuity at 31 March 2024.

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

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	
	2024	2023
	£	£
Statement of Financial Activities		
Total Income	1,695,420	1,351,285
Total Expenditure	(2,031,230)	(1,764,932)
Net (Expenditure)	(335,810)	(413,648)
Gain on revaluation of freehold property	-	-
Net Movement on Funds	(335,810)	(413,648)
Balance Sheet		
Total Assets	1,023,196	941,239
Total Liabilities	(2,398,731)	(1,980,964)
Net Liabilities/Funds	(1,375,535)	(1,039,725)

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	
	2024	2023
	£	£
Statement of Retained Earnings		
Turnover	9,891,739	5,612,361
Other Operating Charges	(9,597,069)	(5,446,160)
Operating Profit	294,670	166,200
Gift aid to parent organisation	(294,670)	(166,200)
Retained Earnings at end of year	-	-
Balance Sheet		
Total Assets	2,321,986	3,652,774
Total Liabilities	(2,321,986)	(3,652,774)
Net Liabilities/Funds	-	-

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

9 Debtors

	Charity		Group	
	2024	2023	2024	2023
	£	£	£	£
Trade Debtors	780,734	1,026,088	2,682,676	2,697,117
Amounts Owed from Group undertakings				
Concessionary Loan	1,200,000	1,200,000	-	-
Gift Aid	27,517	166,201	-	-
Other Residential	1,078,387	3,781,688	-	-
Care	1,666,489	-	-	-
Provision for Inter-company debt	(660,838)	(660,838)	-	-
*Prepayments & Accrued Income	439,502	256,036	574,426	262,637
Other debtors	434,505	10,067	346,593	10,984
	<u>4,966,296</u>	<u>5,779,243</u>	<u>3,603,694</u>	<u>2,970,738</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 2025/26.

Via Community Ltd has provided for inter-company debt of £660,838 (2023 - £660,838) from Via Residential Ltd.

*Prior year adjustment for 2023 has been made above to reclassify laptops in stock as part of prepayments.

10 Creditors: amounts falling due within one year

	Charity		Group	
	2024	2023	2024	2023
	£	£	£	£
*Bank Loans	449,500	29,000	449,500	29,000
Trade Creditors	2,303,032	2,205,964	2,387,772	2,274,866
Amounts Owed to Group undertakings	-	-	-	-
Accruals & Deferred Income	535,768	333,956	543,674	361,889
Taxation & Social Security	345,480	360,196	903,150	746,581
Other Creditors	108,881	365,005	118,013	367,635
	<u>3,742,660</u>	<u>3,294,122</u>	<u>4,402,110</u>	<u>3,779,972</u>

*Prior year adjustment for 2023 has been made above to reclassify bank loans.

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

11 Creditors: amounts falling due after one year

	Charity		Group	
	2024	2023	2024	2023
	£	£	£	£
Bank Loans				
*Bank loans 2-5 years	-	449,500	-	449,500
	-	449,500	-	449,500

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 August 2024 and terms will be sought to refinance.

*Prior year adjustment for 2023 has been made above to reclassify bank loans.

12 Deferred Income

	2024	2023
	£	£
Unrestricted		
Opening: Balance 1 April	(202,042)	(27,290)
Amount released in year	202,042	27,290
Amounts deferred in year	372,551	202,042
Closing balance 31 March	372,551	202,042

13 Provisions for Liabilities

	At 1 April 2023	Utilised/ Released	Provided	At 31 March 2024
	£	£	£	£
Group				
Pension Provision	194,000	-	-	194,000
Dilapidations & Repairs	324,750	-	19,250	344,000
	518,750	-	19,250	538,000
Charity				
Pension Provision	194,000	-	-	194,000
Dilapidations & Repairs	324,750	-	19,250	344,000
	518,750	-	19,250	538,000

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
FOR THE YEAR ENDED 31 MARCH 2024

14 Commitments under Operating Leases

At 31 March 2024 the Group and Charity had future minimum lease payments under non-cancellable operating leases as follows:

	Charity		Group	
	2024	2023	2024	2023
	£	£	£	£
Not more than 1 year	550,065	463,784	550,065	463,784
More than 1 year and less than 5 years	1,274,230	1,032,917	1,274,230	1,032,917
More than 5 years	355,819	812,000	355,819	812,000
	<u>2,180,114</u>	<u>2,308,701</u>	<u>2,180,114</u>	<u>2,308,701</u>

15 Unrestricted Funds

	Charity		Group	
	2024	2023	2024	2023
	£	£	£	£
Unrestricted Funds				
General Funds				
Balance at 1 April	6,941,444	7,808,535	6,562,557	7,182,458
Net Income/(Expenditure) before Transfers	(489,332)	706,630	(825,142)	292,982
Transfers (to) Restricted Funds	(10,018)	(28,478)	(10,018)	(28,478)
Transfers (to) Designated Funds	(160,000)	(818,334)	(160,000)	(818,334)
	<u>6,282,095</u>	<u>7,668,353</u>	<u>5,567,398</u>	<u>6,628,628</u>
Provision for inter-company debt	-	(660,838)	-	-
Gain/(loss) on revaluation of investment property	340,000	(65,000)	340,000	(65,000)
Unrealised gain/(loss) on investments	134,515	(1,071)	134,515	(1,071)
Realised gain/(loss) on investments	(52,878)	-	(52,878)	-
Balance at 31 March	<u>6,703,731</u>	<u>6,941,444</u>	<u>5,989,034</u>	<u>6,562,557</u>
Designated Funds				
Balance at 1 April	471,093	446,320	471,093	446,320
Net Income/(Expenditure) before Transfers	(524,989)	(793,561)	(524,989)	(793,561)
Transfers (to)/from General Unrestricted Funds	160,000	818,334	160,000	818,334
Balance at 31 March	<u>106,104</u>	<u>471,093</u>	<u>106,104</u>	<u>471,093</u>
Total Unrestricted Funds at 31 March 2023	<u>6,809,835</u>	<u>7,412,538</u>	<u>6,095,139</u>	<u>7,033,650</u>

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

16 Analysis of Net Assets between Funds

	Revaluation Reserve £	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total £	
Fund balances at 31 March 2024						
are represented by :						
Tangible Fixed Assets	1,964,649	2,697,864	-	-	4,662,513	
Intangible Fixed Assets	-	141,186	-	-	141,186	
Investments - Property		875,000	-	-	875,000	
Investments - Stocks & Shares	-	2,147,223	-	-	2,147,223	
Current Assets	-	3,103,221	106,104	2,238,758	5,448,083	
Creditors: falling due within 1 year	- (	4,402,110)	-	-	(4,402,110)
Creditors: falling due after 1 year	-	-	-	-	-	
Provisions	- (	538,000)	-	-	(538,000)
Total Net Assets	1,964,649	4,024,385	106,104	2,238,758	8,333,896	
Movement in Funds	At 1 April 2023 £	Income £	Expenditure £	Transfers £	Gains / (Losses) £	At 31 March 2024 £
Unrestricted Funds						
*General Funds	4,485,543	20,333,116	(21,086,468)	(129,443)	421,636	4,024,385
*Revaluation Reserve	2,077,014	-	(71,790)	(40,575)	-	1,964,649
Sub-total	6,562,557	20,333,116	(21,158,258)	(170,018)	421,636	5,989,034
Designated Funds						
Premises Improvement Fund	83,443	-	-	-	-	83,443
Development Fund	387,650	10,842	(535,831)	160,000	-	22,661
Sub-total	471,093	10,842	(535,831)	160,000	-	106,104
Total Unrestricted Funds	7,033,650	20,343,958	(21,694,089)	(10,018)	421,636	6,095,139

* Revaluation Reserve - Prior year, 2023, Revaluation Reserve has been restated to include revaluation on land and property only, as long term assets of the Charity.

£40,575 has been transferred from Revaluation Reserve to General Funds as representative of revaluation funds derived from Investment Properties.

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

16 Analysis of Net Assets between Funds (Ctd)

Movement in Funds	At 1 April 2023 £	Income £	Expenditure £	Transfers £	Gains / (Losses) £	At 31 March 2024 £
Total Unrestricted Funds	7,033,650	20,343,958	(21,694,089)	(10,018)	421,636	6,095,139
Restricted Funds						
Capital Grants	147,205	-	(20,489)	-	-	126,716
SSMTRG (previously OHID)	494,744	2,485,832	(2,710,011)	-	-	270,565
Brent - Mental Health	68,787	150,000	(147,536)	-	-	71,251
Redbridge Lateral Flow Test	171,887	-	(25,855)	-	-	146,032
Greenwich Inpatient Rehab (	259)	201,300	(156,933)	-	-	44,108
Merton Inpatient Rehab	-	76,086	(47,794)	-	-	28,292
Harrow - Smoking Cessation	71,367	47,977	(64,145)	-	-	55,199
Merton Homeless Outreach F	78,671	-	(22,114)	-	-	56,557
Rough Sleepers Grants	1,037,999	2,042,312	(1,724,355)	-	-	1,355,956
Others - individual balances less than £50,000	104,083	122,521	(152,542)	10,018	-	84,080
Total Restricted Funds	2,174,484	5,126,028	(5,071,774)	10,018	-	2,238,756
Total Funds	9,208,135	25,469,986	(26,765,863)	(0)	421,636	8,333,895

Development funds: funds that have been designated by the Trustee's for future planned expenditure on specific purposes. Total development funds of £106,104 have been created to develop our Diversity, Equity and Inclusion' work, 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.

SSMTRG (OHID) Grants: SSMTRG 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.

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

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

	Revaluation Reserve £	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31/03/23 £	
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	- (	3,779,972)	-	-	(3,779,972)
Creditors: falling due after 1 year	- (	449,500)	-	-	(449,500)
Provisions	- (	518,750)	-	-	(518,750)
Total Net Assets	2,075,944	4,486,614	471,093	2,174,485	9,208,135	
Movement in Funds	At 1 April 2022 £	Income £	Expenditure £	Transfers £	Gains / (Losses) £	At 31 March 2023 £
Unrestricted Funds						
*General Funds	4,972,104	21,182,441	(20,889,459)	(778,473)	(1,071)	4,485,543
*Revaluation Reserve	2,210,353	-	-	(68,339)	(65,000)	2,077,014
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

* 2023 Restated to allow for:

- Restatement of stock as prepayment
- Reclassification of creditors greater than one year
- Reclassification of gains/(losses) on revaluation reserves

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

17 Comparative analysis of net assets between funds and movement in funds (Ctd)

Movement in Funds	At 1 April 2022 £	Income £	Expenditure £	Transfers £	Gains / (Losses) £	At 31 March 2023 £
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
OHID Grants	520,631	2,021,901	(2,060,182)	12,393		494,745
Brent - Mental Health	50,510	145,500	(131,722)	4,500		68,787
Redbridge Lateral Flow Test	172,232	0	(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
Grants - Rough Sleepers	581,220	1,702,097	(1,254,573)	9,255	-	1,037,999
Others - individual balances less than	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	9,605,322	25,625,061	(25,956,179)	(0)	(66,071)	9,208,135

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 £358,951 (2023 - £317,941).

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. 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
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

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 2024, is based on valuation data as 31 March 2023, updated to 31 March 2024 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 2020. The results of this valuation set the employer contribution rate payable from April 2024 to 23.7% of pensionable pay. No breach of the cost cap corridor in the same direction has occurred and therefore there is no requirement for the Secretary of State for Health and Social care to consult on changes to the scheme.

The scheme's Combined Statement of Financial Position to 31 March 2024 show an unfunded liability of £431billion. The unfunded liability will result in future payments by participating employers. The scheme has 1,868,523 active members, of which 13 (2023 – 13) were employees of Via Community Ltd and subsidiaries as at year end. The expense recognised in the Statement of Financial Activities, which is equal to contributions due for the year, were £72,574 (2023 - £77,901).

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 2024 was £366billion with an overall funding level of 107% 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 £12,611 (2023 - £19,060) for 3 active members (2023 - 3). Contribution rates were 5.5% - 12.5%.

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

18 Pension Schemes (Ctd)

Prudential Platinum Pension Scheme

The Charity also funded 4 employees (2023 - 4) who are members of a scheme with Prudential Platinum Pension Scheme, as at 31 March 2024, 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. Actuarial valuations will be obtained to allow Via to review participation in the scheme to wind up, and as disclosed in Note 13,

Via has provided for the best estimate of settling its obligations and discharging all liabilities under the scheme.

Until the scheme is effectively wound up Via will be liable for all administration fees, fees in 2024 were £25,177 (2023 - £23,081).

19 Reconciliation of Net Debt

	2023	Cashflows	2024
	£	£	£
Cash at Bank and in Hand	4,362,501	(2,518,113)	1,844,388
Borrowing	(478,500)	29,000	(449,500)
	<u>3,884,001</u>	<u>(2,489,113)</u>	<u>1,394,888</u>

20 Related Party Transactions

As at 31 March 24, there were amounts owed from and to subsidiaries.

Via Residential Ltd:

£2,278,387 was owed from Via Residential Ltd (2023 : £1,860,838). 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 2025/26.

Other intercompany transactions included an amount of £97,939 charged to Via Residential Ltd for salary recharges, £228,677 for management support charges and, £47,224 charged by Via Residential Ltd for salary recharges and £99,968 for residential rehabilitation and detoxification services.

Via Care Ltd:

Via Care Ltd owed £1,694,006 to Via Community Ltd (2023:£3,287,051). Via Care 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 an inter-company agreement with Via Community Ltd, recharges totalled £9.9m (2023 - £5.4m) Via Care Ltd donates all profits for the year to Via Community Ltd equating to £294,670 (2023 - £166,200).

Klearwell Ltd/Klearwell Via Amitis Ltd:

Via also owned 25% shares of Klearwell Via Amitis Ltd through a joint venture arrangement with Amitis Holdings Ltd Klearwell Via Amitis Ltd holds 100% of the shares of Klearwell Ltd. During the year £112,500 of management fees were charged to Klearwell Via Amitis Ltd and £80,121 of staff support charged to Klearwell Ltd. These amounts remain outstanding. Both companies have now been liquidated and as neither company holds any assets, Trustees believe recovery of any debt is limited. Via Ltd Community has therefore provided for bad and doubtful debts of £450k Trustees:

The Trustees are not remunerated for their services and during there was no reimbursement for expenses (2023 - £nil). During the year no payments (2023: £nil) were made to Trustee's, during 2022 payments of £25,000 were made to the Chairperson, Ms Yasmin Batliwala, in their capacity for consultancy on communications matters. £12,500 remains outstanding at year end, however this has been settled post balance sheet date. This arrangement was permitted under clause 6.4.2 of the Charity's Articles of Association.

VIA COMMUNITY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

21 Comparative Statement of Financial Activities for the year ended 31 March 2023

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