

Company Number: 3346067
(England and Wales)

Charity Number: 1063019

VOLUNTARY ACTION NORTH LINCOLNSHIRE LIMITED

(A company Limited by Guarantee)

FINANCIAL STATEMENTS

Year ended

31 MARCH 2023

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for the year ended 31 March 2023**

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**Company Information
for the year ended 31 March 2023**

DIRECTORS	Mr Allen Ransome (Chair) Mr Donald (Dal) Campbell Mr James Truepenny Mrs Christine Mason Mrs Alicia Keen (appointed 30 November 2022)	
SECRETARY	Miss Sian Broughton	
REGISTERED OFFICE	4-6 Robert Street Scunthorpe North Lincolnshire DN15 6NG	
REGISTERED COMPANY NUMBER	3346067	
REGISTERED CHARITY NUMBER	1063019	
INDEPENDENT EXAMINER	Mr Trevor Mark Rackham FCCA Director Rackham's Accountants Limited 3 Melton Enterprise Park Redcliff Road Melton East Yorkshire HU14 3RS	
BANKERS	Lloyds 106 High Street Scunthorpe North Lincolnshire DN15 6HG	CAF Charity Services Kings Hill West Malling Kent ME19 4TA

**Independent Examiner's Report to the Members of
Voluntary Action North Lincolnshire Limited**

I report on the accounts of Voluntary Action North Lincolnshire Limited for the year ended 31 March 2023, which are set out on pages 16 to 35.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants (ACCA).

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

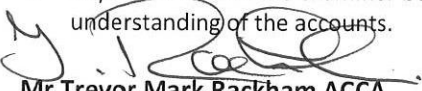
Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006.
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



Mr Trevor Mark Rackham ACCA
Director

Rackham's Accountants Limited
3 Melton Enterprise Park
Redcliff Road, Melton
East Yorkshire, HU14 3RS

Date:

7/7/23

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 March 2023**

The Trustees present their report with the financial statements of the company for the year ended 31 March 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Reference and Administrative Details of the Charity, its Trustees and Advisers

Name of charity: Voluntary Action North Lincolnshire Limited

Charity Registration Number: 1063019

Company Registration Number: 3346067

Registered and principal operating address: 4-6 Robert Street, Scunthorpe
North Lincolnshire, DN15 6NG

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Names of trustees (directors) who served during the year and since the year end were as follows:

Mr Allen Ransome (Chair)
Mr Donald Campbell
Mr James Truepenny
Mrs Christine Mason
Mrs Alicia Keen (appointed 30 November 2022)

The company is limited by guarantee therefore none of the directors have an interest in share capital.

Company Secretary: Miss Sian Broughton

Day to Day Management of the Charity:

Chief Executive: Miss Sian Broughton

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 March 2023**Independent Examiner:

Mr Trevor Mark Rackham ACCA
Director
Rackham's Accountants Limited
3 Melton Enterprise Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

Bankers:

Lloyds
106 High Street
Scunthorpe
North Lincolnshire
DN15 6HG

CAF Charity Services
Kings Hill
West Malling
Kent
ME19 4TA

Structure, Governance and ManagementGoverning Document:

Voluntary Action North Lincolnshire Limited is a registered charity and a company limited by guarantee governed by its Memorandum and Articles of Association adopted on 19 March 1997, and amended on 7 October 2004, 4 October 2007, 7 October 2010 and 25 November 2020. The company was incorporated on 1 April 1997.

Every member of the Charity undertakes to contribute a maximum of £10 in the event of the charity winding up.

Recruitment and Appointment of Trustees

The trustees form the Executive Committee of the charity and are elected at the Annual General Meeting by the members of the Charity (usually for a three-year term). There is provision for the co-option of additional trustees if required. The board of trustees endeavors to include at least one person with skills or experience in each of the following areas:

- | | |
|---------------|---------------------|
| (1) Legal | (2) Financial |
| (3) Personnel | (4) Health & Safety |

The Articles of Associations state that the number of trustees must be not less than five and no more than fifteen. During the year, our Trustee numbers were below the requirements of our Governing Document, and we were actively recruiting for an additional Trustee. Despite this our Board of Trustees remained quorate in order to be able to make decisions. A new Trustee was appointed on 30 November 2022.

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 March 2023**

Trustee Induction and Training

All new trustees undergo appropriate induction training, provided by the Chief Executive. Additional training is provided at any point for new and existing trustees, whenever it is considered necessary.

Organisational structure

The board of trustees, which currently meets monthly, manages the Charity, and concentrates on strategic matters. The Chief Executive manages the day-to-day operations of the charity and has authority to delegate as appropriate to other staff members. Ad-hoc committees are set up when the need arises.

Risk Management

The major risks, to which the company is exposed, as identified by the directors, have been reviewed and systems have been established to mitigate those risks.

The organisation has risk management plans in place at 2 levels: Organisational and Strategic risks and delivery risks have been assessed for all activities. The Board have considered and reviewed risk plans and consider that systems and processes put in place to mitigate risks are sufficient and meet the requirements of the Charity Commission and the Charity's insurers.

Objectives and Activities

As set out in the Memorandum of Association, the Charity's objects are;

- (a) to promote any charitable purpose for the benefit of the community in the local government district of North Lincolnshire, and in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness.
- (b) To promote and organise cooperation in the achievement of the above purposes and to that end to bring together in council representatives of the voluntary organisation and statutory authorities within the area of benefit.

This means that the main objects of the charity are promoting, developing and supporting voluntary activity within the community. The principal activities, carried out to achieve these objectives, are the provision of services to member organisations; liaison with statutory, national and major voluntary organisations; representation of local views about service provision; and the development of new services.

Trustees paid due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 March 2023**

Main objectives for the year 2023-24

The main objective for the forthcoming year is to work to sustain and strengthen the support to the wider voluntary sector, including:

- Access additional funding streams to support sustainability of services to the voluntary sector
- To strengthen partnerships with our voluntary sector and statutory partners
- To develop new projects and support opportunities for the voluntary sector and communities across North Lincolnshire
- To develop closer working relationships, partnership working and complete the merger with East Riding Voluntary Action Services (ERVAS) Ltd to ensure sustainability of voluntary sector support in North Lincolnshire.
- To work with our statutory and VCSE Alliance partners to help meet unmet needs across North Lincolnshire.

Achievements and Performance

Review of Activities 2022-2023

We continued with the merger exploration, partnership working and joint CEO model with East Riding Voluntary Action Services (ERVAS) Ltd. Following the success of this the Trustees of both organisations reflected on the current arrangements and decided to put forward a resolution to the respective memberships regarding merger. Members were given the opportunity to consult and discuss the proposals, with the final vote on the resolution undertaken electronically and at both charities respective AGM's. All voting members agreed the proposal unanimously.

As a result, we started the process of registering a new charity Community VISION (Voluntary Infrastructure Support Involving Organisations and Networks) CIO. The registration was finalised after the year end and the finalisation of the merger will complete in the next financial period.

This year, we have had some very positive outcomes which have seen improvements in our financial position and the support that we have been able to provide to the Voluntary Sector and wider communities.

We have also strengthened relationships with both our statutory partners and the wider voluntary sector.

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 March 2023**

Review of Activities 2022-2023 - Continued

Our achievements:

- We continued to deliver Move Employability project, this is a partnership project across the Lincolnshire area supporting people with significant barriers to employment.
- We continued to support the voluntary sector with finance services: including payroll, bookkeeping and year end accounts including Independent Examinations.
- We continued to support the Community of Winterton as Local Trusted Organisation for Winterton 2022; Big Local project, helping them to manage and deliver their activities. This included:
 - direct development work and social prescribing activities within the area
 - the provision of grants to VCSE organisations
 - the delivery of training programmes to the VCSE, local businesses and the community in Winterton around suicide prevention.
 - the development of a boxing club in Winterton in partnership with Lionheart Boxing and the delivery of a youth project in conjunction with Lionheart Boxing club during the holiday period.
- We were awarded and started delivery against a 3 year contract from North Lincolnshire Council to deliver funding and development support to the VCSE to increase their governance and sustainability requirements and support people in receipt of a social prescription.
- We were awarded and started delivery against a 1 year contract from North Lincolnshire Council to develop youth volunteering and social action activities and to support capacity building within the voluntary youth sector.
- We were awarded funding from the National Lottery Community Fund – Awards For All to deliver training to volunteers.
- Working with North Lincolnshire Council Community Enablement Team, we planned and delivered a funding fair at the Baths Hall which was attended by a total of 102 delegates representing 80 VCSE organisations. This was also attended by both local and national funders, providing information, support and guidance to VCSE organisations. At this event we also launched the Open4Communities funding portal to groups in North Lincolnshire.

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 March 2023**

Review of Activities 2022-2023 - Continued

- We worked in partnership with East Riding Voluntary Action Services (ERVAS) Ltd and Voluntary Action North East Lincolnshire to deliver the Fraudwatch Project, which is a Humber wide project raising community awareness of fraud and cybercrime.
- We acted as custodian Trustees for the funds of Westcliff Warriors whilst they moved forward with developing their structures and processes.
- We were successful with a partnership bid to the National Lottery Community Fund for the Best Start For All project which we have subsequently renamed First Steps Forward. This is a partnership project with North Lincolnshire Mind, Crosby Community Association and Westcliff Community Works to support families with a child under 5 to improve their outcomes. In addition, we also received funding from North Lincolnshire Council Shaping Places Fund to support the training of volunteers in this project.
- We were provided a grant from North Lincolnshire CCG to provide grants to the VCSE to increase and support activities for people with poor mental health.
- Continued to raise the voice and influence of the VCSE wherever we can, including through the VCSE Alliance as a vehicle for:
 - Facilitating and strengthening the engagement and empowerment of people and communities, including hard to reach groups, in influencing the development, delivery and improvement of services, creating resilient and sustainable communities
 - Building new, and strengthening existing, positive relationships with statutory bodies, other voluntary and community organisations and potential private sector partners
 - Creating efficiencies in service delivery by working more closely together, avoiding duplication where possible
 - Jointly market and promote the role, services and outcomes of individual member organisations and the wider voluntary and community sector and partners
 - Working together to build the capacity and sustainability of the sector and to deliver services collectively, and in cooperation with the aim of closing gaps and improving provision.

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 March 2023**

Review of Activities 2022-2023 - Continued

- Unlock and attract new local, regional, and national resources and funding for the area in support of service delivery by the voluntary and community sector and partners.

Statement of grant making policy.

Grants are only made by the organisation within the criteria laid down by the funding bodies providing the grant money. The grants are administered by an independent grant review panel.

Grants distributed

During the year VANL was the Local Development Organisation for the Winterton 2022 Big Local area and administered grants on their behalf. The funding was provided by Local Trust for distribution to voluntary sector/not for profit organisations.

During the year, the following grants were provided from this funding:

Organisation	Purpose	Amount £
Winterton Futures CIC	Purchase of land	76,113
Winterton Senior Citizens' Forum	Jubilee Lunch	400
Winterton & District Music & Arts Group	Beer & Cider Festival	665
Winterton & District Lion Club	Queens Jubilee	800
Winterton Academy	Shortfall for Winterton Academy Prom	450
Ongo Communities	Apprenticeship Grants	7,641
		<u>86,069</u>

We also delivered the Supporting Mental Health Fund grants, funding was provided from North Lincolnshire CCG for this purpose.

Organisation	Purpose	Amount £
The Movement New Beginnings	Activities supporting mental health	1,950
		<u>1,950</u>

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 March 2023**

Grants distributed (continued)

The partnership between VANL and the Scunthorpe Rotary Club continued to provide hardship grant for individuals. VANL Distributed a total of £300 hardship grants to 4 individuals through agencies working with them as follows:

Organisation	Purpose	Amount £
Ongo Homes	Grants to support 2 individuals	120
North Lincolnshire Mind	Grant to support 1 individual	100
Voluntary Action North Lincolnshire	Grant to support 1 individual	80
		<u>300</u>

VANL acts as lead partner when applying for funds, or provides grants to organisations in order to support service delivery on contracts. During the year partnership grants were paid to the following organisations in line with funding applications submitted:

Organisation	Purpose	Amount £
Crosby Community Association	First Steps Forward – National Lottery Community Fund	10,756
Westcliff Community Works	First Steps Forward – National Lottery Community Fund	10,756
North Lincolnshire Mind	First Steps Forward – National Lottery Community Fund	9,617
North Lincolnshire Mind	First Steps Forward – Shaping Places, North Lincolnshire Council	3,417
		<u>34,546</u>

In addition, we held funds for Westcliff Warriors Football Club as custodian until they set up their own bank account £3,963 was transferred to them once their account was set up.

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 March 2023**

Financial Review

Reserves policy

It is the policy of the Executive Committee to retain within designated reserves sufficient reserves to cover the expenditure of the core functions for three months. General Funds are to be retained and reinvested in accordance with the Company's Memorandum of Association and the Charity's objectives contained therein.

Designated Fund – Core Functions

The costs in respect of the core functions in the year under review were £91,418. Accordingly, a balance of £22,854 is retained within designated reserves which represents three months of the value of the costs. £1,480 was transferred to the general funds (see note 16 of the accounts).

Designated Fund – Property

In April 2011 the Company purchased the property it occupies and holds funds in a Property fund to cover the costs of improving and maintaining the property. This designated reserve is £10,000.00.

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 March 2023**

Investment Policy

At the beginning of the year the company held investments with the Charity Aid Foundation Bank to produce income and capital growth in a manner that is consistent with the Company's stated charitable objectives and ethical standpoint.

Statement of disclosure of information to Independent Examiner

We, the directors of the company who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- there is no relevant information of which the company's Independent Examiner is unaware; and
- We have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the company's Independent Examiner is aware of that information.

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the excess or deficit of income over expenditure of the charitable company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors confirm that the accounts comply with the above requirements. The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner of Accounts

A resolution to reappoint Independent Examiner, Mr T M Rackham FCCA of Rackhams Accountants was agreed by the membership at the annual general meeting.

VOLUNTARY ACTION NORTH LINCOLNSHIRE LIMITED

Company No: 3346067

Charity No: 1063019

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 March 2023**

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

By order of the Board on 30 November 2023

A handwritten signature in black ink, appearing to read 'Allen Ransome', with a long horizontal flourish extending to the right.

Mr Allen Ransome - **Chairman**

**Income and Expenditure Account
for the year ended 31 March 2023**

		2023	2022
	Notes	£	£
INCOME		416,711	230,684
EXPENDITURE		<u>(363,016)</u>	<u>(269,129)</u>
OPERATING (DEFICIT)/SURPLUS	9	53,695	(38,445)
Interest receivable and similar income	10	3,622	1,499
Profit/(Loss) on investments		<u>(5,048)</u>	<u>(3,692)</u>
(DEFICIT)/SURPLUS FOR THE YEAR		52,269	(40,638)
RESERVES BROUGHT FORWARD		<u>326,787</u>	<u>367,425</u>
RESERVES CARRIED FORWARD		<u>379,056</u>	<u>326,787</u>

Total income (including bank interest) of £420,333 (2022: £232,183) comprises £51,162 (2022: £38,885) for unrestricted funds and £369,171 (2022: £193,298) for restricted funds. A detailed analysis of income by source is provided in the statement of financial activities.

The surplus for the year of £52,269 (2022: deficit £40,638) comprises a surplus of £2,077 (2022: deficit £29,191) for unrestricted funds and a surplus of £50,192 (2022: deficit £11,447) for restricted funds.

There are no recognised gains and losses other than those passing through the income and expenditure account. The income and expenditure account has been prepared on the basis that all operations are continuing operations.

The notes on pages 19 to 35 form part of these financial statements.

VOLUNTARY ACTION NORTH LINCOLNSHIRE LIMITED

Company No: 3346067
Charity No: 1063019

**Statement of Financial Activities
for the year ended 31 March 2023**

	Note	2023			2023			2022			2022		
		Unrestricted Funds		Restricted Funds	Total Funds			Unrestricted Funds		Restricted Funds	Total Funds		
		Designated	General					Designated	General				
		£	£	£	£	£	£	£	£	£	£	£	£
Income													
Grants, donations and legacies	3	-	6,727	369,171	375,898			-	5,401	193,298	198,699		
Charitable activities	4	-	28,882	-	28,882			-	11,350	-	11,350		
Other trading activities	5	-	11,931	-	11,931			-	20,635	-	20,635		
Investments	10	-	3,622	-	3,622			-	1,499	-	1,499		
Total Income		-	51,162	369,171	420,333			-	38,885	193,298	232,183		
Expenditure													
Charitable activities	6	-	(91,418)	(271,598)	(363,016)			-	(97,336)	(171,793)	(269,129)		
Total Expenditure		-	(91,418)	(271,598)	(363,016)			-	(97,336)	(171,793)	(269,129)		
Net income/(expenditure) before transfers		-	(40,256)	97,573	57,317			-	(58,451)	21,505	(36,946)		
Transfers between Funds													
Reserve fund transfers		(1,480)	2,202	(722)	-			7,308	(6,374)	(934)	-		
Management Fees & Full cost recovery recharges		-	46,659	(46,659)	-			-	32,018	(32,018)	-		
Total Transfers between Funds	17	(1,480)	48,861	(47,381)	-			7,308	25,644	(32,952)	-		
Net income/(expenditure) before other recognised gains and losses		(1,480)	8,605	50,192	57,317			7,308	(32,807)	(11,447)	(36,946)		
Net Gains/(losses) on investment	13	-	(5,048)	-	(5,048)			-	(3,692)	-	(3,692)		
Net movement in funds		(1,480)	3,557	50,192	52,269			7,308	(36,499)	(11,447)	(40,638)		
Reconciliation of Funds:													
Funds brought forward at 1 April		34,334	286,048	6,405	326,787			27,026	322,547	17,852	367,425		
Total funds carried forward at 31 March	17	32,854	289,605	56,597	379,056			34,334	286,048	6,405	326,787		

The notes on pages 19 to 35 form part of these financial statements.

**Balance Sheet
as at 31 March 2023**

	Notes	£	2023 £	£	2022 £
Fixed Assets					
Tangible Assets	12		192,759		191,333
Investments	13		46,045		49,330
			<u>238,804</u>		<u>240,663</u>
Current Assets					
Debtors	14	107,238		137,084	
Cash at bank and in hand		359,694		156,133	
		<u>466,932</u>		<u>293,217</u>	
Creditors: Amounts falling due within one year	15				
		<u>(326,680)</u>		<u>(207,093)</u>	
Net Current Assets			<u>140,252</u>		<u>86,124</u>
Total Assets less Current Liabilities			<u>379,056</u>		<u>326,787</u>
Financed by:					
Restricted funds	17		56,597		6,405
Unrestricted funds:					
Designated funds	16		32,854		34,334
Other Charitable funds	17		289,605		286,048
			<u>379,056</u>		<u>326,787</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board 30 November 2023


Mr. A Ransome – Chairman

The notes on pages 19 to 35 form part of these financial statements.

**Notes to the Financial Statements
for the year ended 31 March 2023****1. Accounting Policies****1.1 Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS102) (effective January 2019) and other applicable accounting standards have been implemented wherever possible, having regard to the overriding requirement that the accounts should comply with the Companies Act 2006.

The company has chosen not to adopt Financial Reporting Standard 102 in its treatment of the redundancy provision shown in Note 13. Adherence to FRS 102 would have resulted in no provision being made in the financial statements and no disclosure being made. As a result of non-adoption of FRS 102 the Balance Sheet total is understated by £7,586 (2022: £6,516) and the Net Movement of Funds as reported in the Statement of Financial Activities is understated by £1,070 (2022: overstated £11,417).

In addition, grants and contracts received of a revenue nature are accounted for on the accruals basis and credited to Incoming Resources in the Statement of Financial Activities when the company is legally entitled to the income, the amount can be quantified with reasonable accuracy and the grant relates to the relevant time period. Therefore, grants received in advance may be deferred to future time periods. This is a departure from the Charities SORP (FRS102) in order to ensure that the accounts of the Charity provide a "True and Fair" view. The Trustees considered the requirement to recognise income when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Due to some grants/contracts being received in advance this would distort the Net Surplus/(Deficit) figures which could jeopardise the Charity's position when applying for contracts. All deferred income is shown in Note 15. (b).

1.2 Company status

The charity is a company limited by guarantee. The members of the company are the directors named on page 3.

**Notes to the Financial Statements
for the year ended 31 March 2023****1.3 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Services provided, investment income and rents are accounted for on the accrual's basis. Other income is accounted for when received. All income is shown gross with associated costs included in expenditure.

Grants received to fund the purchase of fixed assets are credited to the Statement of Financial Activities when the Company is legally entitled to the income. The related expenditure is charged to Fixed Assets in the Balance Sheet.

Grants received of a revenue nature are accounted for on the accruals basis and credited to Incoming Resources in the Statement of Financial Activities when the company is legally entitled to the income, the amount can be quantified with reasonable accuracy and the grant relates to the relevant time period. Therefore, grants received in advance may be deferred to future time periods. This is a departure from the Charities SORP (FRS102) in order to ensure that the accounts of the Charity provide a "True and Fair" view. The Trustees considered the requirement to recognise income when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Due to the payment of some grants received in advance this would distort the Net Surplus/(Deficit) figures which could jeopardise the Charity's position when applying for contracts.

Grants received and held by the Company prior to making grants to smaller charitable concerns are treated as deferred income. The Trustees considered the requirement to recognise income when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Due to the payment of some grants received in advance this would distort the Net Surplus/(Deficit) figures which could jeopardise the Charity's position when applying for contracts.

1.4 Resources expended.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of the resources.

**Notes to the Financial Statements
for the year ended 31 March 2023****1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation on other assets is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life (except as detailed below) as follows:

Land and Buildings	Valued at Market Value
Computer Equipment	33% on the straight-line basis
Office Equipment	25% on the straight-line basis
Motor Vehicle	33% on the straight-line basis

1.6 Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

1.7 Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses on the revaluations and disposals throughout the year.

1.8 Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

1.9 Going Concern.

The financial statements have been prepared on a going concern basis.

2. Income and Expenditure Account

The company is a registered charity and so achievements cannot be measured by normal commercial criteria. Accordingly, the Directors consider that it would be inappropriate to present a Profit and Loss Account in one of the formats set out in the Companies Act 2006. Therefore, as permitted by the Companies Act, in order to reflect the special nature of the company's activities, the Directors are of the opinion that it would be more appropriate to present an Income and Expenditure Account.

**Notes to the Financial Statements
for the year ended 31 March 2023****3. Donations, grants and legacies**

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Grants	4,827	365,098	369,925	2,901	193,298	196,199
Donations	20	4,073	4,093	-	-	-
Membership fees	1,880	-	1,880	2,500	-	2,500
	<u>6,727</u>	<u>369,171</u>	<u>375,898</u>	<u>5,401</u>	<u>193,298</u>	<u>198,699</u>

4. Income from charitable activities

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Services to the VCSE	10,251	-	10,251	10,536	-	10,536
Training	1,655	-	1,655	800	-	800
Common Treasury	25	-	25	14	-	14
	<u>11,931</u>	<u>-</u>	<u>11,931</u>	<u>11,350</u>	<u>-</u>	<u>11,350</u>

Notes to the Financial Statements
for the year ended 31 March 2023

5. Income from other trading activities

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Rent and Miscellaneous	28,670	212	28,882	20,635	-	20,635
	<u>28,670</u>	<u>212</u>	<u>28,882</u>	<u>20,635</u>	<u>-</u>	<u>20,635</u>

6. Total Expenditure

(a) Analysis of total expenditure - Charitable Activities

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Staff Costs	64,176	106,334	170,510	76,518	100,454	176,972
Volunteer Expenses & DBS Checks	2,130	839	2,969	676	390	1,066
Premises & Office Costs	23,107	1,715	24,822	18,269	2,180	20,449
Staff Training	1,338	9,378	10,716	396	2,560	2,956
Travel	124	1,641	1,765	39	986	1,025
Grants Given out	-	126,828	126,828	-	42,693	42,693
Project costs	-	22,595	22,595	-	15,298	15,298
Accountancy Fees	204	-	204	992	-	992
Consultancy Fees	-	-	-	-	280	280
Professional & Legal Fees	251	-	251	296	5,938	6,234
Depreciation	88	2,268	2,356	150	1,014	1,164
Total unrestricted expenditure	<u>91,418</u>	<u>271,598</u>	<u>363,016</u>	<u>97,336</u>	<u>171,793</u>	<u>269,129</u>

**Notes to the Financial Statements
or the year ended 31 March 2023****7. Staff Costs**

	Total 2023 £	Total 2022 £
Wages and salaries	112,616	142,270
Social Security	7,114	5,524
Employers Pension Contributions	1,954	2,555
Redundancy payments	-	16,572
Redundancy Provision adjustments	1,070	(11,417)
CEO Secondment	28,863	6,714
Outsourced Payroll services	6,451	3,468
Outsourced Bookkeeping & Accountancy	12,442	11,286
	<u>170,510</u>	<u>176,972</u>

8. Staff Costs Average number of paid staff

		2023		2022	
		Heads	Full time equivalent	Heads	Full time Equivalent
Project staff	- full time	-	-	-	-
	- part time	6	4	9	5
Administration	- full time	-	-	-	-
	- part time	3	1	4	3
		9	5	13	8

There are no higher paid staff.

Staffing numbers above only include staff paid through the VANL Payroll and does not include services provided by outsourced staff or the CEO secondment.

9. Operating surplus

The operating surplus is arrived at after charging:

	Total 2023 £	Total 2022 £
Depreciation – owned assets	2,356	1,164
Directors' emoluments	-	-
Directors' travelling expenses	-	-
Independent Examiner's remuneration *	204	992

*Reduced for previous years over accrual actual charge £600.

**Notes to the Financial Statements
for the year ended 31 March 2023**

10. Interest receivable and similar income

	Total 2023	Total 2022
	£	£
Interest on Bonds	1,763	1,481
Bank interest	1,859	18
	<u>3,622</u>	<u>1,499</u>

11. Taxation

As a charity the company is exempt from Corporation Tax.

12. Tangible Fixed Assets

	Freehold Land & Buildings	Contents & Equipment	Total
	£	£	£
Cost			
At 1 April 2022	190,200	29,674	219,874
Additions	-	3,782	3,782
Disposals	-	-	-
At 31 March 2023	<u>190,200</u>	<u>33,456</u>	<u>223,656</u>
Depreciation			
At 1 April 2022	-	28,541	28,541
Charge for the year	-	2,356	2,356
On disposals	-	-	-
At 31 March 2023	<u>-</u>	<u>30,897</u>	<u>30,897</u>
Net Book Value			
At 31 March 2022	<u>190,200</u>	<u>1,133</u>	<u>191,333</u>
At 31 March 2023	<u>190,200</u>	<u>2,559</u>	<u>192,759</u>

In April 2011 the Company purchased the freehold to its premises. The freehold property has been retained at market value which coincidentally is the same as the original purchase cost. A designated property reserve has been created to provide for expenditure which may be required.

13. Investments

	IM CAF Fixed Interest	Total 2023
	£	£
Market value at 1 April 2022	49,330	49,330
Income reinvested	1,763	1,763
Decrease in market value	(5,048)	(5,048)
Market value at 31 March 2023	<u>46,045</u>	<u>46,045</u>

**Notes to the Financial Statements
for the year ended 31 March 2023****14. Debtors**

	2023	2022
	£	£
Trade debtors	94,382	117,313
Prepayments and accrued income	12,856	19,771
	<u>107,238</u>	<u>137,084</u>

15. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	19,999	63
Accruals	5,371	2,108
Deferred income	293,724	198,406
Other taxes and social security	-	-
Other creditors: redundancy provision	7,586	6,516
	<u>326,680</u>	<u>207,093</u>

15. b Deferred Income

The following income has been deferred into future years:

Income	Reason	Total 2023 £	Total 2022 £
Supporting Mental Health Fund (North Lincolnshire CCG)	Received in advance for next accounting year (matching concept)	19,855	-
First Steps Forward (National Lottery Community Fund)	Received in advance for next accounting year (matching concept)	39,593	-
Open 4 Community North Lincolnshire (North Lincolnshire Council)	Received in advance for next accounting year (matching concept)	18,459	-
Winterton 2022 (Big Local)	Received in advance for next accounting year (matching concept)	4,596	215
Social Prescribing (North Lincolnshire Council)	Received in advance for next accounting year (matching concept)	-	8,500
Capacity Builder (North Lincolnshire Council)	Received in advance for next accounting year (matching concept)	104,764	113,000
Training (National Lottery Community Fund)	Received in advance for next accounting year (matching concept)	-	10,000
Community Youth (North Lincolnshire Council)	Received in advance for next accounting year (matching concept)	104,858	66,179

Net Covid 19	Fixed Asset Funding to be released in line with Depreciation (matching concept)	6	186
National Lottery Community Fund – Funding Advice	Fixed Asset Funding to be released in line with Depreciation (matching concept)	6	154
Social Prescribing	Fixed Asset Funding to be released in line with Depreciation (matching concept)	5	172
Best Start for All	Fixed Asset Funding to be released in line with Depreciation (matching concept)	1,582	-
		293,724	198,406

16. Designated funds

	Core Costs Reserve	Property Fund	Total 2023	Total 2022
	£	£	£	£
Balance at 01 April 2022	24,334	10,000	34,334	27,026
From/Released to general Funds	(1,480)	-	(1,480)	7,308
Balance at 31 March 2023	<u>22,854</u>	<u>10,000</u>	<u>32,854</u>	<u>34,334</u>

A brief description of the designated funds is shown below:

Core Costs Reserve

VANL maintains a designated core costs reserve to ensure a sufficient buffer to enable effective financial decision-making rather than short term decisions. The Executive Committee decided for this to be three months core running costs.

Property Fund

VANL have property fund of £10,000 which is for maintenance of the building.

**Notes to the Financial Statements
for the year ended 31 March 2023****17. Accumulated funds**

	Unrestricted funds		Restricted	Total
	Designated Funds	General funds	Funds	
	£	£	£	£
Balance at 01 April 2022	34,334	286,048	6,405	326,787
Movement in funds for the year	(1,480)	3,557	50,192	52,269
Balance at 31 March 2023	<u>32,854</u>	<u>289,605</u>	<u>56,597</u>	<u>379,056</u>

Accumulated funds: Analysis of net assets between funds

	Unrestricted funds		Restricted	Total
	Designated Funds	General funds	Funds	
	£	£	£	£
Fixed assets	-	190,200	2,559	192,759
Current assets	32,854	128,411	351,712	512,977
Current liabilities	-	(29,006)	(297,674)	(326,680)
Net Assets	<u>32,854</u>	<u>289,605</u>	<u>56,597</u>	<u>379,056</u>

VOLUNTARY ACTION NORTH LINCOLNSHIRE LIMITED

Company No: 3346067
Charity No: 1063019

Notes to the Financial Statements
for the year ended 31 March 2023

17. Accumulated funds (continued)
Restricted Funds

	Balance at 01 April 22	Incoming	Outgoing	Full Cost Recovery/ Management Recharges	Transfers	Balance at 31 March 23
	£	£	£	£	£	£
BABES Volunteers (North Lincolnshire Council)	598	-	(90)	-	-	508
Volunteer Training (National Lottery Community Fund)	-	10,000	(4,085)	-	-	5,915
Funding Advice Volunteer Centre (National Lottery Community Fund)	-	148	(148)	-	-	-
BBO Project – Move (National Lottery Community Fund and European Structural funds)	762	22,599	(20,585)	(2,912)	136	-
Family Foundations North Lincs (National Lottery Community Fund)	326	-	(309)	-	-	17
Youth Volunteering and Capacity Building (North Lincolnshire Council)	-	45,641	(21,835)	(6,345)	-	17,461
Westcliff Warriors	-	6,940	(6,940)	-	-	-
D&A Users & Carers	700	-	-	-	(700)	-
Health Trainers	143	-	-	-	(143)	-
Social Prescribing Capacity Building (North Lincolnshire Council)	-	47,562	(18,614)	(8,971)	-	19,977
<i>Restricted Funds c/f</i>	2,529	132,890	(72,606)	(18,228)	(707)	43,878

Notes to the Financial Statements
for the year ended 31 March 202317. Accumulated funds (continued)
Restricted Funds

	Balance at 01 April 22	Incoming	Outgoing	Full Cost Recovery/ Management Recharges	Transfers	Balance at 31 March 23
	£	£	£	£	£	£
<i>Restricted Funds b/f</i>	2,529	132,890	(72,606)	(18,228)	(707)	43,878
First Steps Forward (National Lottery Community Fund)	-	53,847	(34,029)	(7,875)	-	11,943
Shaping Places (North Lincolnshire Council)	900	10,560	(10,560)	(900)	-	-
Covid 19 (National Emergencies Trust)	-	180	(180)	-	-	-
Winterton 2022 (Big Local Fund)	(34)	169,049	(149,019)	(19,461)	-	535
Suicide Prevention (Humber, Coast and Vale Health and Care Partnership)	2,815	-	(2,800)	-	(15)	-
Sanctuary Breaks	200	-	(154)	-	-	46
Hardship Support (Scunthorpe Rotary Club)	(5)	500	(300)	-	-	195
Supporting Mental Health Fund (North Lincolnshire CCG)	-	2,145	(1,950)	(195)	-	-
	6,405	369,171	(271,598)	(46,659)	(722)	56,597

**Notes to the Financial Statements
for the year ended 31 March 2023****17. Accumulated funds continued – Restricted Funds**

A brief description of each of the restricted funds is given below. Full Cost Recovery/Management Recharges are based on the amounts negotiated with each funder at the point of applying for funds:

BABES volunteers (North Lincolnshire Council)

Restricted funding received from North Lincolnshire Council to provide expenses for volunteers to support mums with maintaining breastfeeding.

Volunteer Training (National Lottery Community Fund)

Restricted funding from the National Lottery Community Fund, Awards For All program to provide training to volunteers.

Funding Advice Volunteer Centre (National Lottery Community Fund)

Restricted funding from the National Lottery Community Fund for the COVID-19 emergency funded project 'Supporting North Lincolnshire' aimed to help VANL and the wider sector survive the impact of loss of income due to COVID-19 by sustaining and developing support for the VCSE to enhance the respond to the crisis. This project enabled VANL to re-start volunteering brokerage to make the most of the volunteers coming forward to help, and provide community development and funding support to the sector to help it not only survive the crisis but also respond the new needs, including the need to work in a different way. The project also supported the development of the VCSE Alliance.

BBO Project – Move (National Lottery Community Fund and European Structural funds)

The Greater Lincolnshire Move Project is a partnership project led by Urban Challenge and funded by European Structural Funds matched with funding from the National Lottery Community Fund. The Building Better Opportunities project aims to help those people furthest away from employment to identify, address and overcome barriers to finding paid work.

A transfer of £136 was made to this project from unrestricted funds to cover the costs of mobile phone expenditure which was disallowed.

**Notes to the Financial Statements
for the year ended 31 March 2023**

17. Accumulated funds continued – Restricted Funds

Family Foundations North Lincs (National Lottery Community Fund)

Restricted funding was received from the National Lottery Community Fund for the Family Foundations project which has been designed by parents and partner agencies to support parents who are in or committed to recovery from drugs and or alcohol addictions.

The balance on this fund related to fixed assets that had not fully depreciated and was not a monetary fund.

Youth Volunteering and Capacity Building (North Lincolnshire Council)

Restricted funding from North Lincolnshire Council to develop youth volunteering and social action activities and to support capacity building within the voluntary youth sector.

Westcliff Warriors FC

We acted as custodian Trustees for the funds of Westcliff Warriors whilst they moved forward with developing their structures and processes. All funds were transferred to them before the year end.

D&A Users & Carers

The Drug & Alcohol Users & Carers residue of funding to provide training, small travel and subsistence expenses for volunteers and Carers.

At the end of the project the balance of the funds were transferred to unrestricted funds.

Health Trainers

The Health Trainer project were funds received from the North Lincolnshire NHS CCG and North Lincolnshire Council to fund volunteer expenses incurred in supporting the Health Trainer service.

At the end of the project the balance of the funds were transferred to unrestricted funds.

Social Prescribing Capacity Building (North Lincolnshire Council)

Restricted funding from North Lincolnshire Council to deliver capacity building support including governance, funding and development support to the VCSE enabling them to support the social prescribing agenda.

**Notes to the Financial Statements
for the year ended 31 March 2023****17. Accumulated funds continued – Restricted Funds****First Steps Forward (National Lottery Community Fund)**

Restricted funding was received from National Lottery Community Fund for the Best Start For All project which we have subsequently renamed First Steps Forward. This is a partnership project with North Lincolnshire Mind, Crosby Community Association and Westcliff Community Works to support families facing inequalities with a child under 5 to improve their outcomes.

North Lincolnshire Council Shaping Places (North Lincolnshire Council)

Restricted funding was received from the North Lincolnshire Council for the Shaping Places project which was the prerequisite to the First Steps Forward project which has been designed by parents and partner agencies to support families facing inequalities with a child under 5 to improve their outcomes. This element of the funding was to support in the development of training and training for volunteers.

Covid 19 (National Emergencies Trust)

Restricted funding from the National Emergencies Trust administered by Lincolnshire Community Foundation helped VANL to mobilise really quickly to support the sector to respond to the pandemic situation and to gather information on what that impact was to feed into national, regional and local structures, including the National Emergencies Trust, the North Lincolnshire Place Partnership and NAVCA. Outcomes included setting up a information sharing site for the sector and volunteers and the at least twice weekly updates on emergency funding to support the sector through the crisis, government and Charity Commission Guidance and much more.

Winterton 2022 (Big Local Fund)

We have continued to support Winterton 2022 as their Local Trusted Organisation (LTO) and our role is to support them to develop ideas into activities and administer the project and manage the funds. The Town was awarded £1 million of National Lottery Community Fund funding managed by The Big Local Trust to take forward their 10-year plan.

Suicide Prevention (Humber, Coast and Vale Health and Care Partnership)

Funding was received from the Humberside Coast and Vale for Suicide Prevention work in Winterton.

**Notes to the Financial Statements
for the year ended 31 March 2023****17. Accumulated funds continued – Restricted Funds****Sanctuary Breaks**

The Sanctuary Breaks scheme is a project of the Greater Lincolnshire Area of Sanctuary. The scheme offers day-long, weekend or week-long breaks in Greater Lincolnshire for asylum seekers/refugees from dispersal cities/towns (such as Leeds, Leicester, Doncaster). Asylum seekers/refugees are placed with host families and enjoy practicing English, learning about English culture, trips to the seaside and into the countryside, and engaging with a welcoming, local community through shared activities.

Hardship Fund (Scunthorpe Rotary Club)

The Scunthorpe Rotary Club donated funds to create a Small Grant Fund managed by VANL to provide essential items to vulnerable people. Applications were accepted from organisations who were supporting people in difficulty.

Supporting Mental Health Fund (North Lincolnshire CCG)

We were provided a grant from North Lincolnshire CCG now part of the Humber and North Yorkshire Health and Care Partnership to provide grants to VCSE organisations to increase and support activities for people with poor mental health and wellbeing.

18. Contingent liabilities

There were no contingent liabilities.

19. Directors' Remuneration

There was no remuneration paid to Directors during the year, (2022 - £0).

No remuneration was paid or payable for the year to any other director or to any person or persons known to be connected with any of them.

There was no reimbursement of travel expenses made to directors in respect of the year, (2022 - £0).

20. Other related party transactions

During the year the Company had no related party transactions with its trustees and officers and the organisation they represent on the Board of Voluntary Action North Lincolnshire Limited or alternatively organisations in which they hold an officer position which is not individually represented on the Board of Voluntary Action North Lincolnshire Limited.

**Notes to the Financial Statements
for the year ended 31 March 2023****21. Members**

The liability of the members is limited.

Every member of the Company undertakes to contribute such amount as may be required, not exceeding £10, to the company's assets if it should be wound up while they are a member, or within a year after they cease to be a member. This is for the payment of the Company's debts and liabilities contracted before they ceased to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

If the company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the Company but shall be given or transferred to another charity or charities having objectives similar to the objects of the Company.

22. Going Concern

The Trustees consider the Company to be a going concern for a period of at least 12 months beyond the date of the Independent Examiners report. However, in the next financial year we will be completing on the merger with East Riding Voluntary Action Services (ERVAS) Ltd and all assets and liabilities will be transferred to a new organisation Community VISION (Voluntary Infrastructure Support Involving Organisations and Networks) CIO once all permissions are in place.

The trustees are conscious that the majority of its funders are either directly or indirectly funded by a series of Government sponsored programs. The Company has taken steps to reduce expenditure and seek to diversify its income by providing relevant services and actively seeking alternative funding sources.

VANL is just moving into its second year of a three year grant to support Capacity Building, in addition during the year we were successful with a three year National Lottery Community Fund partnership grant for the First Steps Forward project. In addition there has been an extension of 18 months to the Youth Volunteering and Capacity Building project.

North Lincolnshire Council have also supported us by working with us to procure the Open 4 Communities funding portal for 3 years which we launched at our funding fair at the end of March.