

**VOLUNTARY ACTION ROTHERHAM LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**



Charity registration number: 1075995
Company registration number: 02222190

VOLUNTARY ACTION ROTHERHAM LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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VOLUNTARY ACTION ROTHERHAM LIMITED

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 MARCH 2022

Charity registration number	1075995
Company registration number	02222190
Trustees	S Whittle – Chair C Haywood – Vice Chair S Walls – Treasurer J Flanagan G Link D Selman N Leatherland C Foster - Resigned 19 November 2021 A Ahmed I Akbar – Resigned 15 March 2022 J Mallinder – Appointed 19 November 2021
Partner Advisors	Cllr. D Shepherd – Appointed 14 December 2021 R Nutbrown J Mould – Resigned 19 May 2021 J Brown – Appointed 14 December 2021
Secretary	S Hussain
Senior Management Team	
Chief Executive	S Hussain
Director of Services (Projects)	J Adamson
Director of Services (Infrastructure)	T Brocklehurst
HR Advisor	A Cox
Finance Manager	G Boylin
Registered office	The Spectrum Coke Hill Rotherham S60 2HX
Auditor	BHP LLP 2 Rutland Park Sheffield S10 2PD

VOLUNTARY ACTION ROTHERHAM LIMITED

TRUSTEES' ANNUAL REPORT (Including Directors Report)

YEAR ENDED 31 MARCH 2022

The Trustees present their report and the audited financial statements of the charity for the year end 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end are detailed on page 1.

Objectives and activities

The full picture of all the objectives and activities provided and achieved during the year is detailed in our Annual Impact Report which shows the progress during the year and how we have achieved our Vision, Mission and Values. It shows how we support the Voluntary and Community Sector (VCS) in Rotherham to make a difference through our 3 key strategic aims of:

- Information and Influence
- Strengthen and Support
- Efficiency and Effectiveness

Information and Influence:

- Promote the VCS and provide strategic representation and leadership
- Communicate relevant, high quality, timely knowledge and information
- Broker networking, collaboration, co-ordinated voice amongst the VCS
- Provide evidence and intelligence base, share learning and best practice and influence change

Strengthen and Support:

- Provide specialised quality support services to meet the diverse needs of the VCS
- Support and broker volunteering, active citizenship, a skilled professional workforce
- Improve and maximise access to a wide range of income and funding opportunities
- Increase and improve VCS delivery, efficiency, added value, governance and performance.

Efficiency and Effectiveness:

- Ensure we have effectively managed and governed, responsive and accountable to members
- Maintain our independence, achieve financial sustainability and deliver innovative services
- Demonstrate our effectiveness, value for money and commitment to continuous improvement
- Encourage and develop partnership working within the VCS, our communities and our partners

VOLUNTARY ACTION ROTHERHAM LIMITED

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YEAR ENDED 31 MARCH 2022

Public benefit statement

The trustees confirm that they have complied with the Charities Act 2011, referring to the Charity Commission's guidance on public benefit, "Charities and Public Benefit".

Voluntary Action Rotherham's activities benefits the public of Rotherham Metropolitan Borough and its surrounding area, in particular the advancements of education, the protection of health, the relief of poverty, distress and sickness. The trustees ensure that the charity's objectives support the public of the third sector helping organisations make a greater impact for all their beneficiaries.

Achievements

The country was still dealing with the impact of Covid 19 at the start of the financial year. A year living through the pandemic forced us to adapt to enable us to continue to deliver our critical services to the organisations and individuals that we directly support. The pandemic has forced us to streamline our services and improve efficiencies, and we will continue to develop and improve on these in the future.

We continued working with stakeholders to join up our Social Prescribing Service and Primary Care Network, additional NHS funding enabled us to look closer at the need of patients suffering with "long Covid", which will continue into 2022/23.

We were successful in several grant applications that will aim to benefit the sector over the next several years. This included projects such as the Smiles for Miles base project, that aims to increased youth provision and support for Children and Young People in Rotherham over a two-year period between October 2021 and September 2023. The priorities for the project include early intervention, improving space and places that matter to communities, and bringing people together through strong relationships.

We are lead organisation in the Rotherham VCS bid to the Community Renewal Fund. The project, Anything's Possible Rotherham!, is a partnership project involving 12 VCS organisation's across Rotherham with the aim of investment into skills, investment in local communities and place and supporting employment. This project has continued into 2022/23 and continues to meet its original aims and objectives.

We were fortunate to benefit from Digital Aspirant Funding from NHSX, this enabled us to invest within our digital strategy, through improving our IT infrastructure, as well as enhancing additional support to VCS organisations through our purchase of the Grant Finder license, and the additional resources to update and improve VCS organisation's presence through the Gismo website.

2021/22 was our first full year of the Creative People and Places Project (Flux). Some of the key achievements of this project during the year include – obtaining a full staff team, website, brand and communication strategy developed and implemented, commissioning of artist residence across multiple communities within Rotherham. The team delivered a "Skate and Arts Festival" across the town centre, attracting over 2,000 people. The project runs until March 2025 and we are excited and optimistic of the benefit that it will bring to Rotherham.

Our relationship with our funders has enabled us to obtain various streams of income, all of which will be expended on in future years, to support the VCS, based on the sectors need, and our charitable objectives.

This year VAR was reassessed for Customer 1st and the ISO 9001 Quality Standards. Both were successfully achieved.

We have continued to provide: high quality communications, ensuring the VCS is well informed and engaged. Our weekly VAR bulletin continues to be important to organisations and individuals, being sent to over 1,800 email addresses. The VAR website sustained being an important method of VAR members receiving news and event information, we created a new VAR website in the year to reflect the increased usage of the website as a method to communicate to members. We continue to work in collaboration through partnerships, networks and consortiums, promoting the work and the successes of the VCS and feeding back the sectors requirements to stakeholders. The in person Audience with Sessions were still not possible throughout the year, but this is something that we plan to bring back when appropriate. We were grateful to bring back face to face training to groups, and will continue to develop and promote these. After much anticipation the Community Achievement awards returned in March 2022, and this enabled appropriate recognition of the VCS and the volunteers involved.

We have continued to provide: quality services ensuring the VCS has access to information, advice and support it needs, when it needs it. VAR directly distributed £1,205,780 in grants to 93 organisations as well as being able to support the sector in securing new funding, enhancing their organisations existence and development. Grant distributions are awarded in line with clear guidelines which ensure they reflect the charity's objects and thereby advancing public benefit. During the year we have been able to support organisations through grant giving for various objectives, including mental health provision, provision of food to support families in need, programmes of activities to aid with building back communities lost through Covid.

We have continued to: be responsive and accountable to our members, representing the VCS, supporting and encouraging close partnership working. We have continued to diversify our income by providing professional and affordable services including Community Accountancy, Payroll Bureau Services, HR Advice and Support and Financial Management. .

We maintain our vision for a strong, vibrant voluntary and community action.

Performance Management Framework / Risk Action Plan

The trustees, in line with the agreed PMF, which sets out and assesses all major risks to the organisation, reviewed the analysis at regular intervals Five key performance areas with agreed KPI's and RAG ratings were set, and those areas are

- Finance and Operational Management
- Governance and Strategic Leadership
- Service Delivery Areas
- Staffing and Volunteers
- Reputational Management / Satisfaction

VOLUNTARY ACTION ROTHERHAM LIMITED

TRUSTEES' ANNUAL REPORT (Including Directors Report)

YEAR ENDED 31 MARCH 2022

Financial review (including reserves policy)

As of 31 March 2022 the Consolidated Statement of Financial Activities shows income for the year of £4,660,860 (2021: £2,483,730). Expenditure for the year was £2,598,055 (2021: £1,945,374). At year end, the SOFA is showing a surplus of £37,380 (2021 deficit: £125,547), against our core activity (unrestricted funds). There were no transfers between funds (2021: £24,594). Due to us successfully exiting the South Yorkshire Pension fund in 2021, there have been no remeasurements on this benefit pension plan as there are no future potential liabilities relating to this. There is a net movement of £2,025,425 (2021: £523,781) on restricted funds, this is driven by projects being funded in advance.

The SOFA includes income of £20,631 (2021: £15,934) and expenditure of £20,631 (2021: £15,934) relating to our trading subsidiary, Spectrum Futures C.I.C.

At the year end, unrestricted fund balances are £966,453 (2021: £929,073) with restricted funds of £4,207,638 (2021: £2,182,213) giving the total year end fund position for 2022 of £5,174,091 (2021: £3,111,286).

The balance sheet as at 31 March 2022 also shows tangible assets of £764,372 (2021: £737,020). Debtors falling due within one year stand at £323,820 (2021: £48,272). Creditors falling due within one year stand at £756,856 (2021: £667,252).

For the year ending 31 March 2022, VAR Board have designated funds of £581,000 This reflects the provision for post March 2022 activity of £405,739, the provision towards the pension trust deficit of £115,261, and £60,000 towards repairs of the flat roof at the Spectrum.

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a value of three to six months expenditure, of which the minimum three months expenditure equates to approximately £650,000. This level of general reserves would finance operations in the event of short term funding gaps, and finance immediate obligations should VAR lose its funding, or alternatively in the event that the organisation should need to close. At 31 March 2022, our general free reserves stood at £369,142, substantially below our minimum target level. The Trustees are aware of this and aim to build on general reserves in the future years by continuing the development of further income generating activities to support our grant dependency, and to ensure we maintain a high level of astute financial management. Our subsidiary organisation, Spectrum Futures CIC, has allowed VAR to expand its target area and client base further afield and this in turn assists in our support to the sector.

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TRUSTEES' ANNUAL REPORT (Including Directors Report)

YEAR ENDED 31 MARCH 2022

Treasurer's Statement

The finance function within Voluntary Action Rotherham is responsible for:-

- Controlling all finance related activities of the business, utilising the available tools and resources
- Ensuring the efficient management of the organisation's finances and accounting systems, consistent with the requirements of the trustees, company, charity law and other relevant legislation;
- Providing the trustees and management team with input and support on both strategic and operational issues.

Total income for the year has increased by £2,177k, driven mainly through restricted grants being received in advanced, for projects and programmes starting in 2022/23. These have been disclosed on pages 22 & 23, and the breakdown of these restricted funds are on pages 30, 31, 32 and 33. Grants distributed out to the sector in 2021/22 equated to £1,206k, which amounted to 26% of our total income received during the year. We continue to actively seek out additional funding to support our main aims and objectives, and anticipate substantial grant distribution in 2022/23.

VAR's trading subsidiary Spectrum Futures CIC again supported the charity with further income generated activities engaged by the community. The income for the trading subsidiary increased from the prior year due to the increased supporting activities through our community accountancy, payroll bureau and HR service. The trading accounts for Spectrum Futures CIC showed a break-even position for 21/22, in line with previous years.

Having previously designated funding for future periods, the trustees of the charity will maintain this fund to support its core activity where there is a shortfall of direct funding. This designation of £406k will allow for further provision to assist the core activity for future periods post March 2022. This year the trustees agreed to designate an additional £60k (from unrestricted funds) to plan for future repairs to the flat roof. The trustees will also safeguard the designated pension fund in support of the pension deficits impending on the Pension Trust pension scheme.

Plans for future periods

We know that place based NHS Clinical Commissioning Groups (CCGs) are being replaced by sub regional bodies: Integrated Care Boards (ICB), as part of the Integrated Care Systems (ICS). The Rotherham CCG has been a significant funder / commissioners of services with VAR. Our understanding is that one of the options for ICBs is likely to be to delegation to place based partnership arrangements. VAR will seek to influence and input both into place based arrangements and what happens at a South Yorkshire level.

We developed a VCS and VAR Recovery Plan during 21/22 and for the year ahead, we want to build on this, taking account of the findings from the VAR Annual Survey and the planned 'State of the Sector' analysis.

As a sector we do also want to input into opportunities, such as the UK Shared Prosperity Fund and in the 'Levelling Up' agenda.

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Structure, governance and management

VAR's governance

Voluntary Action Rotherham is a registered charity and a company limited by guarantee. The charity is operated under the rules of its Memorandum and Articles of Association, first issued on its incorporation on 17 February 1988, amended in December 2005, November 2010, November 2013 and again amended by a special resolution in November 2017. This has ensured we are resilient, our Board composition is fit for purpose, and we continue to be driven by the values which underpin our work.

VAR's Board of Trustees

VAR's Board is made up of nine trustees, three partner advisors and various representatives from partner agencies who act in a non-voting capacity. All trustees and co-optees also act as directors of the company and are notified to Companies House. The number of Trustees should not be less than five (5) and no more than thirteen (13), and the chief executive acts as company secretary.

VAR's Board provides the strategic direction and decisions regarding the organisation. It meets bi-monthly and is underpinned by the executive group which also meet bi-monthly and has decision making responsibilities delegated from the board. The senior management team meet with the chief executive on a bi-weekly basis to agree operational decisions in line with overall strategic directions. The chief executive and the chair also meet regularly. VAR's full organisational structure is available on our website at www.varotherham.org.uk.

In 2021/22, VAR set up a finance sub-committee, consisting of the treasurer, another trustee, the CEO and finance manager. This enables management accounts, forecasts and balance sheets to be scrutinised and analysed in detail, providing additional assurance to the board of the overall finance management of the charity.

VAR is underpinned by a range of HR policies and procedures as well as financial procedures which are approved by VAR board. All of these are reviewed annually, and amended as appropriate, and reported to VAR board for their approval.

The trustees have conducted an assessment of the major risks to the organisation during September 2021. Each funding proposal underpinning VAR's activities is accompanied by a delivery plan and reports against agreed separate risk assessments. We have combined all of the individual risk assessments into an overall risk management framework for the organisation and this is reviewed by The Board on a six monthly basis. This underpins the performance management framework and shows the impact on systems, procedures, staffing, communications and funding.

Recruitment and appointment of the trustees and key management personnel remuneration policy

Trustees are recruited and appointed from VAR's membership base, or as Independent Trustees and in line with VAR's Memorandum and Articles of Association. Recruitment for potential new trustees is conducted via VAR's mailings, newsletters and website. Role descriptions exist for trustee and officer posts. Elections to the trustee board takes place via a postal ballot of VAR members prior to the Annual General Meeting (AGM) and are ratified at the AGM. If there are the same number of applicants and vacancies, an uncontested election is held which is approved by members at the AGM. Trustees are appointed for a term of three years and at each AGM, one third of the board of trustees, taken from those trustees who have served the longest, are expected to stand down. Trustees may stand for re-election if they wish and in exceptional circumstances a retiring trustee may serve a further consecutive term; but will be subject to annual appointment agreed by existing Trustees and also agreed by members at the Annual General Meeting.

Appointment of the executive places of chair, vice chair(s) and treasurer take place at the first board meeting after the AGM and is ratified by members of the board. All new trustees are invited to an induction meeting and must sign a memorandum of agreement. VAR is a company limited by guarantee and all trustees are notified as directors to Companies House.

The key management structure of VAR consists of the Chief Executive, the Director of Services (Projects), the Director of Services (Infrastructure), the HR Advisor and the Finance Manager. Remuneration of key staff is maintained in line with cost of living awards, where appropriate and across the organisation, in line with any pay grades and approved by VAR board.

Research and development

The last time VAR commissioned research into the state of the voluntary and community sector in Rotherham, was during 2016, via the State of the Sector Research. Funding was secured via the Rotherham Together Partnership during 19/20 to carry out an up to date State of the Sector Research. As a result of the Covid 19 Pandemic, the significant national lockdowns and the resultant changes and or cessation of some VCS services / activities; it has been agreed to undertake the 'state of the sector' in 2022/23, when there is a degree of stability for VCS organisations to be in a position to respond with a degree of clarity. This does not mean we are not aware of the issues and challenges facing the VCS.

Each year, VAR conducts an Annual Survey of voluntary and community organisations who have received support services during the year and this is measured and compared against the previous Annual Survey results.

In addition, specific pieces of research are commissioned as required, e.g. evaluation work to measure the success of any pilot projects.

Trustees' responsibilities

The trustees (who are also directors of Voluntary Action Rotherham for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- 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 company will continue in operation.

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The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the auditors

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all the steps that we ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

On behalf of the board

S.A. Whittle

[S.A. Whittle \(Aug 3, 2022 10:43 GMT+1\)](#)

S Whittle, Trustee

Date: Aug 3, 2022

VOLUNTARY ACTION ROTHERHAM LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF VOLUNTARY ACTION ROTHERHAM

YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Voluntary Action Rotherham (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2022 which comprise Statement of Financial Activities, Balance sheets, Statement of Cash Flows and notes to the financial statements, including a summary of 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 parent charitable company's affairs as at 31 March 2022, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

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 and parent charitable company 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 group and parent charitable company'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 other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information included in the trustees' annual report. 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.

VOLUNTARY ACTION ROTHERHAM LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF VOLUNTARY ACTION ROTHERHAM

YEAR ENDED 31 MARCH 2022

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 the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement (page 8), 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.

VOLUNTARY ACTION ROTHERHAM LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF VOLUNTARY ACTION ROTHERHAM

YEAR ENDED 31 MARCH 2022

In preparing the financial statements, the trustees are responsible for assessing the group's and parent 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 group or the parent 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 auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those acts.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with management and trustees, and from our knowledge and experiences of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Charities Act 2011, Companies Act 2006, data protection, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risks of fraud through management bias and override controls, we:

VOLUNTARY ACTION ROTHERHAM LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF VOLUNTARY ACTION ROTHERHAM

YEAR ENDED 31 MARCH 2022

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees 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.

A further description of our responsibilities is available on the FRC's website at:

<https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilitiesfor-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.


[Philip Allsop \(Aug 4, 2022 08:40 GMT+1\)](#)

Philip Allsop (Senior Statutory Auditor)
For and on behalf of BHP LLP, Statutory Auditor

2 Rutland Park
Sheffield
S10 2PD
Date: Aug 4, 2022

VOLUNTARY ACTION ROTHERHAM LIMITED

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £ (Note 2)
Income and endowments from:					
Donations and legacies	3	112,373	-	112,373	115,691
Charitable activities	4	82,806	4,430,233	4,513,039	2,300,236
Investments	5	5,837	-	5,837	5,428
Other	6	28,631	980	29,611	62,375
Total income and endowments		229,647	4,431,213	4,660,860	2,483,730
Expenditure on:					
Raising funds	7	12,800	-	12,800	11,531
Charitable activities	8	179,467	2,393,653	2,573,120	1,928,516
Exceptional costs	8	-	12,135	12,135	5,327
Total expenditure		192,267	2,405,788	2,598,055	1,945,374
Net income		37,380	2,025,425	2,062,805	538,356
Transfers between funds		-	-	-	-
Other recognised (losses)/gains:					
Remeasurement (loss) / gain on defined benefit pension plan	22	-	-	-	(115,528)
Net movement in funds		37,380	2,025,425	2,062,805	422,828
Reconciliation of funds:					
Total funds brought forward	18	929,073	2,182,213	3,111,286	2,688,458
Total funds carried forward	18	966,453	4,207,638	5,174,091	3,111,286

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

VOLUNTARY ACTION ROTHERHAM LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account) YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £ (Note 2)
Income and endowments from:					
Donations and legacies	3	112,373	-	112,373	115,691
Charitable activities	4	82,806	4,430,233	4,513,039	2,300,236
Investments	5	5,837	-	5,837	5,428
Other	6	8,000	980	8,980	62,375
Total income and endowments		209,016	4,431,213	4,640,229	2,483,730
Expenditure on:					
Raising funds	7	12,800	-	12,800	11,531
Charitable activities	8	158,836	2,393,653	2,552,489	1,928,516
Exceptional costs	8	-	12,135	12,135	5327
Total expenditure		171,636	2,405,788	2,577,424	1,945,374
Net income		37,380	2,025,425	2,062,805	538,356
Transfers between funds		-	-	-	-
Other recognised (losses)/gains:					
Remeasurement (loss) / gain on defined benefit pension plan	22	-	-	-	(115,528)
Net movement in funds		37,380	2,025,425	2,062,805	422,828
Reconciliation of funds:					
Total funds brought forward	18	929,043	2,182,213	3,111,256	2,688,458
Total funds carried forward	18	966,423	4,207,638	5,174,061	3,111,286

VOLUNTARY ACTION ROTHERHAM LIMITED

BALANCE SHEET

YEAR ENDED 31 MARCH 2022

		GROUP		CHARITY	
	Note	2022 £	2021 £	2022 £	2021 £
Fixed assets					
Tangible assets	14	764,372	737,020	764,372	737,020
Current assets					
Debtors	15	323,820	48,272	342,964	50,121
Cash at bank and in hand	16	4,842,755	2,993,246	4,823,581	2,991,367
		5,166,575	3,041,518	5,166,545	3,041,488
Creditors: amounts falling due within one year	17	(756,856)	(667,252)	(756,856)	(667,252)
Net current assets		4,409,719	2,374,266	4,409,689	2,374,236
Net assets		5,174,091	3,111,286	5,174,061	3,111,256
Charity Funds					
Unrestricted funds					
Designated funds	18	581,000	521,000	581,000	521,000
General reserve	18	385,453	408,073	385,423	408,043
Total unrestricted funds		966,453	929,073	966,423	929,043
Restricted funds	18	4,207,638	2,182,213	4,207,638	2,182,213
Total charity funds	19	5,174,091	3,111,286	5,174,061	3,111,256

The financial statements were approved and authorised for issue by the Board on Aug 3, 2022

Signed on behalf of the board of trustees

S.A. Whittle

S.A. Whittle (Aug 3, 2022 10:43 GMT+1)

S Whittle, Chair

S. J. Walls

Stuart walls (Aug 3, 2022 19:15 GMT+1)

S Walls, Treasurer

The notes on pages 17 to 40 form part of these financial statements.

Company registration number: 02222190

VOLUNTARY ACTION ROTHERHAM LIMITED

STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flow from operating activities	20	1,910,532	1,126,681
Net cash flow from operating activities		1,910,532	1,126,681
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(66,860)	(5,581)
Interest received		5,837	5,428
Net cash flow from investing activities		(61,023)	(153)
Net Increase in cash and cash equivalents		1,849,509	1,126,528
Cash and cash equivalents at 1 April 2021		2,993,246	1,866,718
Cash and cash equivalents at 31 March 2022		4,842,755	2,993,246
Cash and cash equivalents consists of:			
Cash at bank and in hand		4,842,755	2,993,246
Cash and cash equivalents at 31 March 2022		4,842,755	2,993,246

1 Summary of significant accounting policies

(a) General information and basis of preparation

Voluntary Action Rotherham is a charitable company established by constitution on 13 January 1981 in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Basis of consolidation

The consolidated financial statements incorporate those of Voluntary Action Rotherham and its only subsidiary. An undertaking is a subsidiary if the group has control over its financial and operating policies.

All intra-group transactions, balances and unrealised gains on transactions between group companies are eliminated on consolidation. Unrealised losses are eliminated unless the transactions provides evidence of an impairment of the asset transferred.

(c) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes or projects which they have decided to undertake, the trustees have the option to undesignated these funds should they require to do so.

Restricted funds are subject to specific trusts which may have been declared by the funders or with their authority (e.g. in a public appeal), but still within the objects of VAR. They may be restricted income funds which are expendable at the discretion of the trustees/directors in furtherance of a particular project or objective of VAR. Alternatively, they may be capital funds where the funds are required to be invested in fixed assets for charity use or in investment assets.

(d) Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the SOFA when receivable.

- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Income from charitable trading activity are accounted for when earned.
- Investment income is recognised on a receivable basis.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.
- Income from grants which have no restriction attached other than to be used for charitable activities are allocated to a charitable activity at the discretion of the trustees under fees and other income (see note 4).

(e) Expenditure recognition

Expenditure is recognised on an accrual basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates.

- Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories based on the split of funding received for the different areas of the charity's activities.

(f) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 8.

(g) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Only fixed assets costing more than £1,000 are capitalised and depreciated.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold buildings	Straight line over 50 years
Fixtures, fittings & equipment	33% straight line

The company has opted to charge no depreciation on assets in the year of addition.

The property is included at the trustees' best estimate of market value. It is the Charity's policy to carry out a formal valuation of the properties every 5 years and to take advice annually as to any material movements in value.

(h) Employee benefits

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable. The assets of this scheme are entirely separable to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees.

The charity also contributes to the Pensions Trust Growth Plan for its employees. This is in most respects a money purchase arrangement, but does include certain guaranteed benefit elements. The Plan is a multi-employer scheme.

Since the charity has entered into an agreement (the Recovery Plan that determines how each employer within the scheme will fund the overall deficit), the contributions paid are shown in the income and expenditure account.

(i) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(j) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient, with the level of reserves, for the charity to be able to continue as a going concern.

2 Consolidated Statement of Financial Activities 2021

	Unrestricted funds £	Restricted funds £	2021 Total £
Income and endowments from:			
Donations and legacies	115,691	-	115,691
Charitable activities	55,003	2,245,233	2,300,236
Investments	5,428	-	5,428
Other	25,364	37,011	62,375
Total income and endowments	201,486	2,282,244	2,483,730
Expenditure on:			
Raising funds	11,531	-	11,531
Charitable activities	175,380	1,753,136	1,928,516
Exceptional costs	-	5,327	5,327
Total expenditure	186,911	1,758,463	1,945,374
Net income	14,575	523,781	538,356
Transfers between funds	(24,594)	24,594	-
Other recognised gains / (losses):			
Re-measurement loss on defined benefit pension plan	(115,528)	-	(115,528)
Net movement in funds	(125,547)	548,375	422,828

3 Income from donations and legacies

	2022 £	2021 £
Core grants		
National Health Service - CCG	105,706	105,704
Other	6,667	9,987
	112,373	115,691

Income from donations and legacies in both 2022 and 2021 was attributable to unrestricted funds.

VOLUNTARY ACTION ROTHERHAM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Core activities including payroll & accountancy services	82,806	-	82,806	55,003
Partnerships, services & programmes	-	4,430,233	4,430,233	2,245,233
	82,806	4,430,233	4,513,039	2,300,236

An analysis of the sources of this income is shown in note 4a.

4a Income from charitable activities (expended):

	2022 £	2021 £
Arts Council		
- Creative Places & People (FLUX)	246,666	493,337
C&YP Consortium		
- Children & Young People	17,036	6,500
Community First:		
- NHS Social Prescribing Service	563,048	562,850
- NHS CCG Cultural Competency	10,000	-
- NHS CCG Fitter, Better, Sooner	35,000	-
- NHS CCG Green and Blue SP Data	750	-
- NHS CCG Long Covid Support	66,000	-
- NHS CCG Mental Health Grants	659,000	-
- NHS CCG Micro Commissioning	80,000	-
- NHS CCG SMI Patient Voice	20,000	-
- NHS CCG Mental Health Project	197,150	197,150
- NHS CCG Mental Health Provider Network	53,000	-
- NHS CCG UECC Link Worker Scheme	60,000	-
- NHS CCG Health Engagement	70,000	200,000
- NHS CCG BAME SPS Volunteers	10,000	-
- NHS CCG Children Social Prescribing	70,000	-
- NHS CCG Sheffield - WMTY Kitemark	3,300	10,000
- NHS PCN – LINK Workers	209,967	247,468
- NHS RDASH Social Prescribing Link Workers	64,000	16,000
- NHS HEP – BAME Insight	-	53,776
- NHS Digital Aspirant Funding	305,000	-
- SYB ICS VCS SRO Role	14,612	-
- SY ICS VCSE Sector	42,907	-
- SY ICS VCSE Engagement Co-ordinator	100,000	-
- VCS Resilience	500,000	-
- VCS Seasonal Pressures	115,000	-
National Lottery:		
- Covid-19 Response	-	99,806
- Smiles for Miles	122,321	-

VOLUNTARY ACTION ROTHERHAM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

RMBC:

- Accessible Grants Provision	(1,568)	-
- Children & Young People Service	45,581	45,581
- COMF Grants	250,000	-
- Community Achievement Awards	9,500	-
- Community Champions	10,000	-
- COVID Winter Grant	-	30,000
- Emergency Assistance Grants	-	94,239
- Food in Crisis	10,000	10,000
- Household Support Fund	30,000	-
- Single Infrastructure Grant	126,000	178,526
- State of the Sector Research	10,000	-

Other:

- Be a Good Neighbour	8,000	-
- Community Renewal Fund	297,963	-

Unrestricted Activities:

- Payroll Bureau Fees	23,164	20,135
- Community accountancy fees	23,964	16,960
- External rent/room hire	31,829	10,809
- Other income	3,849	7,099

4,513,039	2,300,236
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5 Income from investments

	2022 £	2021 £
Bank interest	5,837	5,428

Income from investments in both 2022 and 2021 as all attributable to unrestricted funds.

6 Other income

	2022 £	2021 £
Spectrum Futures – income generated	20,631	15,934
Insurance compensation	-	35,628
Rotherham Metropolitan Borough Council	8,000	9,430
Volunteer Expenses Reimbursement	980	1,383
	29,611	62,375

Other income in both 2022 and 2021 was attributable to both unrestricted and restricted funds.

VOLUNTARY ACTION ROTHERHAM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

7 Costs of raising funds

	2022 £	2021 £
Staff costs	12,800	11,531

Expenditure on costs of raising funds in both 2022 and 2021 was all attributable to unrestricted funds.

8 Analysis of expenditure on charitable activities

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total 2022 £	Total 2021 £
Core activities including payroll & accountancy services	102,844	-	-	102,844	107,899
Partnerships & programmes	978,118	1,205,780	209,755	2,393,653	1,753,136
Exceptional costs (flood repairs)	12,135	-	-	12,135	5,327
Spectrum Futures	20,631	-	-	20,631	15,934
Governance costs (Note 9)	55,992			55,992	51,547
	1,169,720	1,205,780	209,755	2,585,255	1,933,843

Expenditure on charitable activities was £2,585,255 (2021: £1,933,843) of which £179,469 (2021: £175,380) was attributable to unrestricted funds and £2,405,788 (2021: £1,758,463) was attributable to restricted funds.

Notional rent is included within the direct costs of the activity.

Further disclosure in respect of grants paid in provided in note 10.

Support costs totalling £209,755 represents allocation of core costs to restricted funds, including premises costs and salaries apportioned on the basis of full-time equivalent employees. In a few instances, this is limited by the budgets that have been agreed with the funder.

	2022 £	2021 £
Finance	65,741	55,936
Personnel	32,003	27,815
ICT Internal Services	3,856	3,057
Executive Management	108,155	65,870
	209,755	152,678

VOLUNTARY ACTION ROTHERHAM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

9 Governance costs

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Auditor's remuneration	10,800	-	10,800	8,640
Trustees' expenses	331	-	331	232
Salary costs	44,861	-	44,861	42,675
	55,992	-	55,992	51,547

Expenditure on governance costs in both 2022 and 2021 was all attributable to unrestricted funds.

10 Grants payable

	2022 £	2021 £
British Red Cross Society	55,790	49,325
B Friend	25,036	9,000
Clifton Learning Partnership	43,048	13,112
Crossroads Care Rotherham	39,786	37,260
The Learning Community	74,832	55,494
Live inclusive	37,225	30,735
Kimberworth Park Community Partnership	18,620	18,800
Age UK (Rotherham)	39,650	39,650
Rotherham Citizens Advice Bureau	20,000	14,000
Royal Voluntary Service	30,373	32,000
Dinnington Area Regeneration Trust Ltd	5,708	3,277
Impressive Expression	7,500	7,500
JADE	28,817	4,500
YAWR Services	55,814	42,500
KPWCDT	15,380	8,500
RUFC Community Sports Fund	57,108	20,471
Rotherham Ethnic Minority Alliance	-	56,375
Rotherham & Barnsley Mind	50,944	21,000
Sheffield Wildlife Trust	10,000	6,000
Alzheimer's Society	31,003	32,500
Active Independence	31,000	31,000
Action Housing & Support	(1,414)	5,000
Apna Haq	14,000	-
Brinsworth Community Trust	-	5,000
Rotherham PCC	-	5,000
Rotherham Independent Volunteer Organisation	(47)	5,587
United Multi Cultural Centre	-	5,858
Cortonwood Comeback Centre	41,705	7,769

VOLUNTARY ACTION ROTHERHAM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Liberty Church	3,800	8,950
Endeavour Training Ltd	47,641	9,000
YMCA White Rose	23,866	9,017
Rush House	32,716	9,070
Rotherham Parent Forum	27,088	9,071
YWCA	35,960	9,071
GROW	4,750	11,446
Swinton Lock Activity Centre	24,961	16,571
BME Young People & Carers Group CIC	8,790	24,395
Activate Rawmarsh	5,000	-
Active for Life Solutions	5,000	-
Active Regen Community Foundation Ltd	10,000	-
Anston Cricket Club	5,000	-
Lighthouse Homes	5,000	-
Making Space	6,207	-
Pivotal Health and Wellbeing	5,000	-
Places for People Leisure Ltd	10,083	-
POPS Outdoor Adventure (Rawmarsh)	10,000	-
Rotherham Cancer Care	5,000	-
Rotherham Deaf Futures	10,000	-
RotherFed	7,500	-
ROAR	5,780	-
Rotherham Wah Hong Chinese Association	7,938	-
Saif's Boxing and Fitness CIC	10,040	-
Sense	5,000	-
Shiloh Rotherham	13,207	-
Social Supermarket	10,400	-
Speak Up Self Advocacy Ltd	8,362	-
The High Street Centre	14,640	-
The Rivers Team	5,000	-
Thornberry Animal Sanctuary	5,000	-
WEA	16,995	-
Grants Less than £5,000	78,178	15,331
	1,205,780	689,135

11 Net income / (expenditure) for the year

Net income / (expenditure) is stated after charging:

	2022 £	2021 £
Auditor's Remuneration	10,800	8,640
Depreciation of tangible fixed assets	39,508	21,683

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

12 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2021: £nil). Trustees expenses reimbursed during the year totalled £331 (2021: £232).

The total amount of employee benefits received by key management personnel is £232,994 (2021:£234,240) The Trustees considers its key management personnel comprise Chief Executive, Director of Services (Infrastructure), Director of Services (Projects), HR Advisor and Finance Manager.

13 Staff costs and employee benefits

The average monthly number of employees during the year on full time equivalent (FTE) basis was as follows:

	2022	2021
	FTE	FTE
Core costs including payroll & accountancy services	10.88	9.99
Partnerships & programmes	24.03	23.78
	34.91	33.77

The average number of employees during the year was 42 (2021: 41).

The organisation was also supported by a total of 8 volunteers through the course of the year.

The total staff costs and employee benefits was as follows:

	2022	2021
	£	£
Wages and salaries	935,992	896,376
Social security	80,860	74,498
Pension costs	52,540	57,986
	1,069,392	1,028,860

1 employee received total employee benefits (excluding employer pension costs) of more than £60,000 (2021: 1).

Senior Management Team employee benefits (excluding employer pension costs):

	2022	2021
£10,000 - £20,000	-	1
£20,001 - £30,000	1	2
£30,001 - £40,000	1	-
£40,001 - £50,000	2	2
£50,001 - £60,000	-	-
£60,001 - £70,000	1	1

14 Tangible fixed assets

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
Cost or valuation:			
At 1 April 2021	787,885	222,412	1,010,297
Additions	-	66,860	66,860
Disposals	-	(92,928)	(92,928)
At 31 March 2022	787,885	196,344	984,229
Depreciation:			
At 1 April 2021	100,258	173,019	273,277
Disposals		(92,928)	(92,928)
Depreciation charge	15,758	23,750	39,508
At 31 March 2022	116,016	103,841	219,857
Net book value:			
At 31 March 2022	671,869	92,503	764,372
At 31 March 2021	687,627	49,393	737,020

The Spectrum building is included in freehold land and buildings and was revalued in the financial year 31 March 2015 to £775,000. This was based on an open market valuation completed in October 2014 by a firm of independent valuers, Merryweathers, Chartered Surveyors.

All fixed assets are considered to be for direct charitable purposes and relate to the charity, the trading subsidiary, Spectrum Futures, holds no fixed assets.

The historical cost equivalent of land and buildings included at valuation are as follows:

	Freehold land & buildings £
Cost or valuation:	
At 1 April 2021	1,757,279
Depreciation:	
At 1 April 2021	404,070
Depreciation charge	15,758
At 31 March 2022	419,828
Net book value:	
At 31 March 2022	1,337,451
At 31 March 2021	1,353,209

VOLUNTARY ACTION ROTHERHAM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

15 Debtors

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade debtors	266,723	37,958	266,024	36,086
Amounts owed by group undertakings	-	-	19,843	3,721
Prepayments and accrued income	57,097	10,314	57,097	10,314
	323,820	48,272	342,964	50,121

16 Cash and Bank

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Cash in bank and in hand	4,465,171	2,381,126	4,445,997	2,379,247
Advanced funding	374,052	609,120	374,052	609,120
People in Need Bank Account	3,532	3,000	3,532	3,000
	4,842,755	2,993,246	4,823,581	2,991,367

17 Creditors: amounts falling due within one year

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade creditors	27,294	19,320	27,294	19,320
Taxation and social security	20,027	17,174	20,027	17,174
Other creditors & deferred income	374,052	610,590	374,052	610,590
Accruals	331,951	17,168	331,951	17,168
Amounts held on behalf of People in Need	3,532	3,000	3,532	3,000
	756,856	667,252	756,856	667,252

VOLUNTARY ACTION ROTHERHAM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

	People in Need £	Deferred Income £
Balance brought forward at 31 March 2021	3,000	609,120
Additions during the year	2,460	205,441
Amounts distributed	(1,928)	(440,509)
	3,532	374,052
Balance to be carried forward at 31 March 2022		

18 Fund reconciliation

Unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains & Losses £	Transfers £	Balance at 31 March 2022 £
Unrestricted	408,073	229,647	(192,267)	-	(60,000)	385,453
Designated – Pension scheme	115,261	-	-	-	-	115,261
Designated – Core activities post March 2022	405,739	-	-	-	-	405,739
Designated – Future Roof Repair	-	-	-	-	60,000	60,000
	929,073	229,647	(192,267)	-	-	966,453

The £115,261 designated to the pension scheme is to cover potential future liabilities in relation to Pensions Trust scheme.

The designated fund in relation to core activities post March 2022 is to cover future deficits on core activities.

The designated fund in relation to future roof repairs is for known future expenditure in relation to work required on the roof.

Restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Accessible Provisions Grant	11,259	(1,568)	(9,691)	-	-
BSC Small Grants	1,627	-	-	-	1,627
Be a Good Neighbour	-	8,000	(7,545)	-	455
Children & Young People	155	17,036	(5,771)	-	11,420

VOLUNTARY ACTION ROTHERHAM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

18 Fund reconciliation (continued)

	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Balance b/f	13,041	23,468	(23,007)	-	13,502
Children & Young People (SIG)	-	45,581	(45,581)	-	-
Community Achievement Awards	-	9,500	(7,338)	-	2,162
Creative People and Places (Flux)	490,873	246,666	(177,826)	-	559,713
COVID-19 Response	163	-	(163)	-	-
COVID Winter Grant	6,993	-	(6,797)	-	196
COMF Grants	-	250,000	(208,384)	-	41,616
Community Champions	-	10,000	(1,000)	-	9,000
Community Renewal Fund	-	297,963	(258,654)	-	39,309
Digital Aspirant Funding	-	305,000	(103,432)	-	201,568
Emergency Assistance Grants	12,744	-	(9,571)	-	3,173
Feasibility Study	6,659	-	-	-	6,659
Flood Damage	34,057	-	(12,135)	-	21,922
Food in Crisis	-	10,000	(10,000)	-	-
Green and Blue SP Data	-	750	-	-	750
Household Support Fund	-	30,000	(25,250)	-	4,750
Internal Voluntary Approach Advisor	9,969	-	-	-	9,969
Neighbourhood Gov. Imp pilot	3,281	-	(251)	-	3,030
NHS CCG BAME SPS Volunteers	-	10,000	(8,333)	-	1,667
NHS Be Cancer Safe - Rotherham	20,961	-	(20,961)	-	-
NHS CCG HEP – BAME Insight	46,276	-	(3,000)	-	43,276
NHS CCG – Cultural Competency	-	10,000	(7,000)	-	3,000
NHS CCG Children Social Prescribing	-	70,000	-	-	70,000
NHS CCG GP's Activity Support	36,573	-	-	-	36,573
NHS CCG SPS IBCF	224,413	-	-	-	224,413
NHS CCG Mental Health Social Scheme	50,000	-	-	-	50,000
NHS CCG Mental Health Programme	37,389	197,150	(190,558)	-	43,981
NHS CCG Mental Health User Voice	3,000	-	-	-	3,000

VOLUNTARY ACTION ROTHERHAM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

18 Fund reconciliation (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Balance b/f	996,392	1,516,078	(1,119,241)	-	1,393,229
NHS CCG Mental Health Provider Network	-	53,000	-	-	53,000
NHS CCG Health Engagement	200,000	70,000	(76,867)	-	193,133
NHS CCG – Long COVID Support	-	66,000	(13,951)	-	52,049
NHS CCG -Mental Health Grants	-	605,900	(123,632)	-	482,268
NHS CCG UECC Link Worker Scheme	-	60,000	-	-	60,000
NHS CCG - BAME Crisis Grants	-	53,100	(3,000)	-	50,100
NHS CCG SMI Patient Voice	-	20,000	-	-	20,000
NHS CCG – Micro Commissioning	-	80,000	-	-	80,000
NHS CCG – Fitter, Better, Sooner	-	35,000	-	-	35,000
NHS PCN – LINK Workers	9,868	209,967	(207,999)	-	11,836
NHS PCN – LINK Worker Training	3,739	-	(1,500)	-	2,239
NHS CCG Social Prescribing Service	184,402	563,048	(537,082)	-	210,368
Obj 1 HR & Legal	33,649	-	(1,650)	-	31,999
Research/Sector	6,900	-	-	-	6,900
SPS Link Workers	2,860	64,000	(66,860)	-	-
Single Infrastructure Grant	-	126,000	(126,000)	-	-
Smiles For Miles	-	122,321	(104,078)	-	18,243
State of the Sector Research	8,000	10,000	-	-	18,000
STP/ICS Integrated Volunteering	2,000	-	-	-	2,000
SYB ICS VCS SRO Role	-	14,612	(7,519)	-	7,093
SY HR Basis – Big Lottery BAS	6,423	-	-	-	6,423
SY HR Impact	1,528	-	-	-	1,528
SY HR & ND Cancer Alliance	37,542	3,300	(27)	-	40,815
WMTY Kitemark	-	-	-	-	-
SY ICS VCSE Sector	-	42,907	-	-	42,907
SY ICS VCSE Engagement Co- ordinator	-	100,000	-	-	100,000
VCS Resilience	-	500,000	-	-	500,000
VCS Seasonal Pressures	-	115,000	-	-	115,000
Violence Reduction Unit	3,958	-	-	-	3,958
Volunteer Expenses	(98)	980	(882)	-	-

VOLUNTARY ACTION ROTHERHAM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

18 Fund reconciliation (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Balance b/f	1,497,163	4,431,213	(2,390,288)	-	3,538,088
VTL Other Income	9,509	-	-	-	9,509
SYIP Capital	675,541	-	(15,500)	-	660,041
	2,182,213	4,431,213	(2,405,788)	-	4,207,638

Fund descriptions

The major funds are categorised as follows:

Accessible Provision Grant	To allow services to be universally accessible for young people
BSC Small Grants	A small grants programme aimed at community groups that can demonstrate and promote good community relations, bring people and neighbourhoods together
Be a Good Neighbour	Production of 2 films and design a leaflet around 'being a good neighbour'
Children & Young People	To promote and provide services for children, young people and families
Children & Young People (SIG)	To promote and provide services for children, young people and families
Community Achievement Awards	Awards in recognition of VCS and volunteers
Creative Places & People (FLUX)	Action-research programme designed to deliver lasting impact on Rotherham communities' participation in arts and culture
COVID-19 Response	Project to support people and communities through the Covid-19 pandemic
COVID Winter Grant	Grants to support local VCS organisations to enable provision of Christmas & Easter food support to families in Rotherham
COMF Grants	Grant distribution on behalf of RMBC to support a programme of activity to focus on those coming out of shielding, and bringing back community infrastructure lost due to Covid-19
Community Champions	Support to deliver the ambitions of the Community Champions programme through effective community engagement
Community Renewal Fund	Delivery of services by VAR and other VCS partners in line with the Anything's Possible Rotherham project prioritising investment in skills, supporting people into employment and investment in communities and places.
Digital Aspirant Funding	Funding from NHSx to enhance digital & IT improvements
Emergency Assistance Grants	Grants for food and essential supplies
Feasibility Study	Premises procurement study
Flood Damage	Fixed asset less accumulated depreciation provided by insurers due to damage caused by the flood at the Spectrum.
Food in Crisis	Support for the Food in Crisis Partnership
Green and Blue SP Data	SP Data monitoring & evaluation

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Fund descriptions (continued)

Household Support Fund	Grants to VCS organisation to provide food support to families in Rotherham
Internal Voluntary Approach Advisor	Working with ICS on integrated approaches to volunteering
Neighbourhood Gov. Implementation	Implementation of a resident/voluntary and community 'neighbourhood governance' structure in a targeted geographical area.
NHS CCG – BAME SPS Volunteers	Scoping BAME volunteer programme
NHS Be Cancer Safe - Rotherham	Social Movement in Cancer Prevention, Awareness and Support in Rotherham. Co-ordination of the Social Movement in Cancer Prevention, Awareness and Support Project.
NHS CCG HEP – BAME Insight	Project to increase BAME participation in social prescribing
NHS CCG – Cultural Competency	Cultural competency training for GP staff
NHS CCG – Children Social Prescribing	Social prescribing service specifically for children
NHS CCG GP Activity Support	Support & develop the engagement strategy with GP's beyond the current project
NHS CCG SPS IBCF	Integrated Better Care Funding
NHS CCG Mental Health Social Scheme	Expansion of SPS Mental Health as part of Care Navigation Pilot, linked to targeted GP surgeries
NHS CCG Mental Health Programme	Scheme providing VCS liaison services between mental health professionals, services and patients
NHS CCG – Mental Health User Voice	Funding to support consultations with service users
NHS CCG – Mental Health Provider Network	Developing and supporting VCS to increase mental health support activity
NHS CCG Health Engagement	Supporting engagement of the public in Health messages
NHS CCG – Long COVID Support	Social Prescribing service aimed at patients suffering from long covid
NHS CCG – Mental Health Grants	Capacity building grants programme supporting mental health
NHS CCG – UECC Link Worker Scheme	Social Prescribing in Rotherham Hospital
NHS CCG – BAME Crisis Grants	Capacity building grants programme supporting mental health for BAME VCS
NHS CCG – SMI Patient Voice	Money to commission capacity building for mental health voice
NHS CCG – Micro Commissioning	To support the mental health provider network to fill gaps in provision
NHS CCG – Fitter, Better, Sooner	Supporting Patients to access support pre surgery
NHS PCN – Link Workers	A national initiative to give patients access to link worker to provide non medical support
NHS PCN – Link Worker Training	Specific training for Link workers
NHS CCG Social Prescribing	Project providing VCS liaison services to GP practices.
Obj 1 HR & Legal	Previous HR & Legal service for the voluntary and community sector across South Yorkshire
Research/Sector	Continuation of surveys of the sector
SPS Link Workers	Delivery of a community asset-based approach to mental health
Single Infrastructure Grant	Rotherham (VCS) Infrastructure Services - partnership funding 2 organisations
Smiles for Miles	Increase provision and support for children and young people in Rotherham. Delivered by 11 VCS members of the Children, Young People & Families Consortium.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Fund descriptions (continued)

State of the Sector Research	Funding to carry out research about the VCS
STP/ICS Integrated Volunteering	Working with ICS on integrated approaches to volunteering
SYB ICS VCS SRO Role	To strengthen the relationship with, and embed SYB VCSE partners at all levels within the Integrated Care System
SY HR Big Lottery	Big Lottery - Continuation of HR service for the voluntary and community sector across South Yorkshire
SY HR Impact	HR in South Yorkshire.
SY HR & ND Cancer Alliance WMTY	Developing a programme of activity around cancer patients and what matters to them.
Kitemark	To support VCSE frontline engagement in the design of the ICS & VCSE MoU, and engagement in ICB work
SY ICS VCSE Sector	Recruitment and employment of Engagement Co-ordination
SY ICS VCSE Engagement Co-ordinator	Financial resilience to support sustainability of the sector
VCS Resilience	To commission activity that supports reducing pressures on health services
VCS Seasonal Pressures	Community voice on violence reduction strategy
Violence Reduction Unit	Expenses for Rotherham Heroes through the COVID Pandemic
Volunteer Expenses	Training Events Income
VTL Other income	To bring about a step change in the Voluntary and Community Sector to enable greater contribution to the economic regeneration of Rotherham
SYIP Capital	

19 Analysis of net assets between funds

2022	Unrestricted funds £	Revaluation reserve £	Designated funds £	Restricted funds £	Total £
Fixed assets	16,311	-	-	748,061	764,372
Debtors	25,672	-	-	298,148	323,820
Cash at bank	742,154	-	581,000	3,516,069	4,839,223
VAR People in Need account	-	-	-	3,532	3,532
Creditors: amounts falling due within one year	(398,684)	-	-	(358,172)	(756,856)
Total	385,453	-	581,000	4,207,638	5,174,091

Analysis of net assets between funds (continued)

2021	Unrestricted funds £	Revaluation reserve £	Designated funds £	Restricted funds £	Total £
Fixed assets	20,760	-	-	716,260	737,020
Debtors	28,272	-	-	20,000	48,272
Cash at bank	684,857	-	521,000	1,784,389	2,990,246
VAR People in Need account	-	-	-	3,000	3,000
Creditors: amounts falling due within one year	(325,816)	-	-	(341,436)	(667,252)
Total	408,073	-	521,000	2,182,213	3,111,286

20 Reconciliation of net (expenditure) / income to net cash flow from operating activities

	2022 £	2021 £
Net income for year	2,062,805	422,828
Interest receivable	(5,837)	(5,428)
Capitalised Asset (Insurance)	-	(32,880)
Depreciation of tangible fixed assets	39,508	21,683
Post-employment benefits less payments	-	115,528
(Increase)/Decrease in debtors	(275,548)	224,438
Increase/(Decrease) in creditors	89,604	380,512
Net cash flow from operating activities	1,910,532	1,126,681

21 Reconciliation of net debt

	At 1 April 2021	Cash Flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	2,993,246	1,849,509	4,842,755
Debt due within 1 year	-	-	-
Debt due after 1 year	-	-	-
Total	2,993,246	1,849,509	4,842,755

**22 Spectrum Futures CIC
Profit and loss account
For the year ended 31 March 2022**

	2022 £	2021 £
Income		
Sales	20,631	15,934
Grants		
Total Income	-	15,934
Expenditure		
Cost of sales	(20,631)	(15,934)
Grant expenditure		
Total expenditure	(20,631)	(15,934)
Net expenditure	-	-

23 Pensions and other post-retirement benefits**a) Defined contribution pension plans**

The charity operates defined contribution pension plans for its employees. The amount recognised as an expense in the period was £52,540 (2021: £51,174). Outstanding defined contribution payments at year end were £nil (2021:£nil).

23 Pensions and other post-retirement benefits (continued)

VAR was previously a member of the South Yorkshire Pension Scheme and successfully negotiated exiting the scheme in 2020/21. The prior year cost recognised in the period is detailed below:

	2021 £'000
Current service cost	4
Net interest income	(2)
Recognised in net income / expenditure	2
Effect of Settlement	(94)
Remeasurement	(23)
Recognised in other gains / (losses)	(117)
Total income/(cost) recognised	(115)

The return on plan assets was as follows:

	2021 £000
Interest income	26
Actual return on plan assets (excluding interest income)	192
Total return on plan assets	218

No costs were incurred in 2022.

23 Pensions and other post-retirement benefits (continued)

The principal actuarial assumptions, for the prior year, used were as follows:

	2021
Discount rate	1.50%
Expected rates of salary increases	3.55%
Expected rates of pension increases	2.40%
Expected rate of CPI inflation	2.30%

The mortality assumptions used for longevity on retirement at age 65 were:

Retiring at the balance sheet date	
- Males	24.00
- Females	27.20
Retiring in 20 years	
- Males	22.50
- Females	25.30

No assumptions are applicable for 2022.

c) Multi employer pension plan

The charity participates in the scheme, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

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

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

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2016 to 30 September 2025:	£12,945,440, per annum (payable monthly and increasing by 3% each on 1st
From 1 April 2016 to 30 September 2028:	£54,560 per annum (payable monthly and increasing by 3% each on 1st

23 Pensions and other post-retirement benefits (continued)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities. VAR's share of these revised contributions was £590 during the year to March 2022, previously £572 to March 2021.

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

The present value of the deficit repayment obligation, as noted above, has not been provided for in the Balance Sheet because it is immaterial.

VAR paid contributions at the rate of 6% during the accounting period. Members paid contributions at the rates between 0% and 28% during the accounting period.

When an employer withdraws from a multi-employer defined benefit pension scheme which is in deficit, the employer is required by law to pay its share of the deficit, calculated on a statutory basis (known as the buy-out basis). The calculation basis that applies to the Growth Plan was amended due to a change in the definition of money purchase contained in the Pensions Act 2011 and therefore Series 3 liabilities have to be included in the calculation of an employer's debt on withdrawal.

VAR has been notified by the Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2019. As of this date, the estimated employer debt for VAR was £105,261 (2021: £105,261). The decrease in the estimated debt liability is due to greater than expected investment returns, at a time of reduced government bonds yields, which increase liabilities in the scheme. A designated fund has been created by the trustees to reflect this potential future liability.

24 Related party transactions

None of the trustees (or persons connected with them) received any remuneration during the period, but expenses were reimbursed, for travel and internet, totalling £331 (2021: £232).

C Foster was a Trustee and Director of VAR and the Cohesion Manager to RUFC Community Sports Fund. During the year VAR made grants of £57,108 (2021: £20,471) to RUFC Community Sports Fund.

I Akbar was a Trustee and Director of VAR and is also a trustee of YAWR. During the year VAR made grants of £55,814 (2021: £42,500) to YAWR.

G Boylin is the Finance Manager at VAR and a Trustee of Thornberry Animal Sanctuary. During the year VAR made grants of £5,000 to Thornberry Animal Sanctuary (2021: £nil).

Other transactions

Several VAR trustees are also employees of VAR members organisation to which VAR provides payroll and accountancy services. The charges for these services are relatively small and always on an arms length basis.












VAR accounts 2022 FINAL

Final Audit Report

2022-08-04

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