VOLUNTARY & COMMUNITY

England & Wales · Charity number 1087518

Details

Other names	CALDERDALE VOLUNTARY ACTION, VOLUNTARY ACTION CALDERDALE, VAC
Status	Registered
Legal form	Charitable company
Company number	04115234
Registered	2001-07-13
Register	View on the Charity Commission register

Contact

Address	The Resource Centre Hall Street Halifax West Yorkshire HX1 5AY
Phone	07495049457
Email	info@cvac.org.uk
Website	www.cvac.org.uk

Activities

Objects: (a) to promote any charitable purposes for the benefit of the community particularly in the Borough of Calderdale and neighbouring districts across West Yorkshire (hereinafter called ‘the area of benefit’) in such charitable ways as the Trustees think fit and, in particular, the advancement of voluntary and community groups to improve the quality of life of the community in the area of benefit;(b) to promote any other charitable purposes within the United Kingdom which are, in the opinion of the Trustees, beneficial to the community, with a preference for those in the area of benefit;(c) to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council representatives of the voluntary and community organisations and statutory authorities within the area of benefit.

Activities: Local Infrastructure Organisation providing services to frontline VCS groups in Organisational Development and volunteering. Projects include: Weekend Care, engagement projects with adults of working age or with a learning disability, Quality For Health, Regional Voices, Molly and Bill (Active Care Homes) and capacity building for the NHS.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** CALDERDALE AND ITS IMMEDIATE NEIGHBOURHOOD
- Calderdale
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,169,351	£887,074	£752,645	17
2024-03-31	£1,128,988	£1,111,374	£470,368	17
2023-03-31	£877,278	£822,070	£452,753	15
2022-03-31	£979,444	£936,427	£397,545	14
2021-03-31	£903,762	£834,802	£383,247	13

Trustees

Name	Role	Appointed
Tracy Ann Saunders	Chair	2018-06-20
Amanda Frances Smith		2022-09-23
Dawn Whiteley MBE		2018-07-23
Emily Woodhead		2024-12-11
Jennifer Guy		2025-03-27
Jonathan Edward Dolby		2025-01-29
Kenneth Sanderson		2022-12-01
Lucy Elizabeth Charlotte Clay		2022-02-01
Priya Madina		2025-11-20
Samantha McCormick		2019-05-20

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VOLUNTARY & COMMUNITY

England & Wales - Charity number 1087518

Accounts

Charity registration number 1087518 (England and Wales)

Company registration number 04115234

VOLUNTARY & COMMUNITY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

VOLUNTARY & COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Amanda Smith	
	Dawn Whiteley MBE	
	Kenneth Sanderson	
	Lucy Clay	
	Samantha McCormick	
	Tracy Saunders	
	Emily Woodhead	(Appointed 10 December 2024)
	Christopher Butterworth	(Appointed 3 March 2025)
	Jonathan Dolby	(Appointed 29 January 2025)
	Jennifer Guy	(Appointed 27 March 2025)
	Priya Madina	(Appointed 20 November 2025)
Chair of Trustees	Tracy Ann Saunders	
Senior Management Team	Julie Robinson	(Chief Executive Officer)
	Emma Worsley	(Head of Membership & Communications)
	Jayne O'Connell	(Head of Partnerships & Programmes)
	Gary Gordon	(Head of Business Support & Innovation)
	Tamsin Woodhead	(Head of Quality and Engagement)
Charity number	1087518	
Company number	04115234	
Registered office	The Resource Centre Hall Street Halifax West Yorkshire HX1 5AY	
Auditor	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	
Bankers	Unity Trust Bank Nine Brindley Place Birmingham West Midlands Flagstone 1st Floor Clareville House 26-27 Ovenden Street London SW1Y 4EL	
Solicitors	Finn Gledhill 1-4 Harrison Road Halifax West Yorkshire	

VOLUNTARY & COMMUNITY

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VOLUNTARY & COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The objects of the charity are:

- to promote any charitable purposes for the benefit of the community in the area borough of Calderdale and its immediate neighbourhood (the area of benefit) in such charitable ways as the Board of Directors thinks fit and, in particular, the advancement of VCSE groups to improve the quality of life of the community in the area of benefit.
- to promote any other charitable purposes within the United Kingdom which are, in the opinion of the Board of Directors, beneficial to the community, with a preference for those in the area of benefit.
- to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council, representatives of the VCSE organisations and statutory authorities within the area of benefit.

The charity's main aims for the year were to maintain delivery of existing contracts and/ or repurpose activity following discussion with funders to remain responsive to needs. All work undertaken continued to align with VAC objects and strategy which was refreshed in September 2022. VAC also prepared for the retender of the VSI Alliance contract and the withdrawal of one of our partners, North Bank Forum, from the Alliance.

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

In 2024/25, the organisation reviewed our strategic objectives, structure and ways of working in line with our VAC values and through consistent leadership and teamwork we have delivered on internal and external priorities as follows:

Internal:

Airtable

VAC now has an extremely responsive Customer Relationship Management System which enables us to share a real time understanding of everything we are supporting any VCSE organisation with across all members of the team. Airtable will also enable VAC to measure progress against KPIs for all formal contracts and produce management information at the touch of a button.

LIQA Outcome

Following the independent assessment of VAC's submission for the Local Infrastructure Quality Accreditation in May 2024 and NAVCA's final review of the assessor's recommendation and VAC's additional evidence, Voluntary & Community Calderdale was awarded the Local Infrastructure Quality Accreditation (LIQA) in September 2024. This accreditation is valid for three years.

Room Hire and Tenancies
Room Hire income for the year 2024/25 reduced compared to the previous year by 17% with an income of £24,581. A total of 1383 hours of use was recorded, a 4.5% reduction on last year. However, there has been a 52% increase in the number of external users with a total of 1553 attendees at meetings.

In the next financial year, redecoration of the rooms and an active marketing campaign are planned to drive up room hire income.

External:

VCSE Strategy
In September 2023 Calderdale Metropolitan Borough Council (CMBC) commissioned VAC on behalf of the VSI Alliance to lead on the development of a co-produced VCSE Strategy for the Borough. The Strategy, which will run for the next five years, was endorsed in summer 2024 and VAC is now leading on the project management of the strategy implementation through the formation of the Calderdale VCSE Strategy Oversight Delivery Group.

VAC Conference
In April 2025 VAC hosted our second conference since the pandemic at Dean Clough Art Gallery with over 100 attendees. The focus of this year's conference, as we mark 25 years, was to share future plans & new ways of working. The conference was extremely well-received and enabled the sector to connect, collaborate & shape what's next for VAC and the VCSE sector in Calderdale.

Engagement Champions (Calderdale) & Community Voices (Kirklees)
VAC remained contracted (as part of the VSI Alliance) to deliver and continually improve and evolve the engagement model for the VCSE and communities on behalf of the Integrated Care Boards (ICB) for Calderdale and Kirklees.

During 2024/25, in addition to the Engagement Champions and Community Voices network lunches, training continued to be delivered online, and the programme was enhanced to ensure it remained accessible and continued to help communities to have a voice to shape and influence positive changes to local health services.
In Calderdale there are 42 individuals representing 32 organisations who are fully trained as Engagement Champions and 78 Community Voices in Kirklees representing 58 different organisations.

During 2024/25, Engagement Champions supported a wide range of engagement projects commissioned by various partners, including Calderdale Council, Community Action Bradford & District, and West Yorkshire ICB. Through participation in these projects, VCSE sector groups and organisations collectively earned over £31,000, demonstrating the valuable contribution of the Engagement Champions programme.

Membership
As a constituted membership organisation, VAC has continued to grow its membership from VCSE organisations across Calderdale and Kirklees. Membership of VAC offers the VCSE sector significant discounts on a variety of services including ID Badge production, virtual office and room hire at VAC's Resource Centre.

Winter Pressures Programme
The 2024/25 Winter Pressures Programme delivered by VAC in partnership with local NHS partners, successfully delivered targeted initiatives to ease winter pressures for urgent and emergency care services and ensure our diverse Calderdale communities have access to the right information and support. Building on the previous four years of delivery, the VCSE sector played a vital role in the success of the programme which focused on three main initiatives: Winter Messaging Campaign, Winter Care Packs and VCSE Directory. Strong volunteer involvement, collaboration with local pharmacists and mental health providers, and active social media engagement strengthened the programme's reach. Overall impact ratings averaged 3.5 out of 4, indicating the programme made a real difference in helping people stay well and get the right support through the winter months.

Research Engagement Network
The two VCSE Research Champions continued their work on behalf of West Yorkshire Integrated Care Board to undertake conversations in underrepresented and underserved communities considering barriers and enablers to joining health research opportunities across West Yorkshire. Further training has been agreed to take place in 2025/26 to recruit more Research Champions from VACs Engagement Champions.

Volunteers
Volunteering support and placement has been supported as part of the VSI Alliance since April 2018. As VAC will be taking over the volunteering function on behalf of the VSI Alliance with effect from 1st April 2025, a VAC Volunteering Strategy has been developed and signed off by the Board of Trustees in 2024.

CALIPSO
CALIPSO is currently in abeyance as VAC works with partners to understand the full implications of Provider Collaboratives.
Development of the Mental Health Alliance in Calderdale.

The Mental Health Alliance in Calderdale brings together VCSE organisations, service providers, and statutory partners to improve access to mental health support, promotes wellbeing, and reduce inequalities.

It has focused on mapping services, identifying gaps, and supporting partnership initiatives to enhance local mental health provision. The Alliance is actively developing its forward plan to guide future priorities and ensure services continue to respond effectively to community needs.

Quality 4 Health + Wellbeing
Quality 4 Health + Wellbeing (Q4H+W) is a quality accreditation which VAC delivers across Calderdale and Kirklees. The accreditation, originally co-designed with the VCSE and NHS in Calderdale, supports VCSE organisations to demonstrate high quality support and service delivery and evidence the difference they make to service users' lives (person-centred outcomes). It offers assurance for key stakeholders (funders, commissioners, referrers, and service users) increasing opportunities for the VCSE to support and participate in the delivery of the Health, Care and Wellbeing agenda.

Q4H+W is a fully subsidised accreditation for groups delivering services across the Calderdale and Kirklees footprints, demonstrating local place-based system leaders investing in VCSE through a quality approach to promote integration of the VCSE into local service delivery and pathways.
During 2024/25, the number of groups undertaking the Q4H+W accreditation increased. Two of the organisations accredited this year achieved Q4H+W for the third time, having originally taken part in the initial pilot of the programme.

The Quality and Engagement Team has spent time with accredited organisations, renewals and supporting new to Q4H+W. Additional support was provided by Active Calderdale, who incentivised groups to work towards achieving the accreditation and encouraged them to embed physical activity by meeting the activity indicators within the framework.

Financial review
The statement of Financial activities shows income of £1,169,351 and total resource expended of £887,074, resulting in a net surplus of £282,277. The total funds of the charity have increased to £752,645 at 31st March 2025.

The total reserves at the year end are £752,645 (2024: £470,368) Unrestricted reserves at the year end are £536,143 (2024: £445,365) and restricted funds are £216,502 (2024: £25,003)

Reserves policy

The charity aims to maintain unrestricted general reserves at a level of between 3 to 6 months of the resources expended. The main funders of the charity are contractually obliged to give 3 months' notice should they wish to cease funding the charity. The Trustees have considered the need to set aside reserves to ensure:

- sufficient funds to continue current activities for a limited period whilst alternative funding was arranged.
- adequate funds to discharge all financial and contractual liabilities.
- adequate bank balances to cover project funding which is received in arrears.
- sufficient funds for potential emergency repairs and renewals, not otherwise funded by grants.
- sufficient funds to cover all contingent liabilities as detailed in the annually reviewed reserves policy appendices

The Trustees, having reviewed the financial position of the charity and the reserves policy of retaining unrestricted funds to cover resources expended for a period of 3 to 6 months,

Our current unrestricted reserves are £536,143 with £288,456 of this amount held as fixed assets including the building and £22,543 designated building fund gives free reserves of £247,687.

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to invest the monies of the charity not immediately required for the furtherance of its objects in or upon such investments, securities or property as may be thought fit subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law.

The charity feel that they are not currently able to make investments, but will continue to review the charity's position.

Risk

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk log and a compliance schedule are in place and routinely reviewed by the Board and its sub-committees including a review of relevant legislation over the past year to ensure that the charity remains compliant in all areas.

The majority of our financial transactions continue to be via BACS and our financial procedures are written to manage the risk within this process including rigour around permission levels when using online banking.

Plans for future periods

VAC is proud to be entering a new and exciting phase as the lead partner for the Voluntary Services Infrastructure (VSI) Support Services contract with effect from 1st April 2025. This milestone marks more than a change in contract and has given us the opportunity to redesign how Calderdale's vibrant Voluntary, Community and Social Enterprise (VCSE) sector will engage with us – making support more accessible, more integrated, and more impactful.

With the recent launch of Calderdale's VCSE Strategy 2024-2029, it is evident that the needs of VCSE organisations have evolved. The VCSE Strategy, coproduced with the sector, has given VAC clear direction of the way our services need to be delivered now and for the future.

As part of this, the VSI Alliance brand will be phased out and transition into a unified support structure under VAC, whilst still working closely with our VSI Support Contract partners WYCAS, Locality, Calderdale Council and West Yorkshire Integrated Care Board (ICB).

Structure, governance and management

The Charity is controlled by its governing document, its Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

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

Amanda Smith	
Dawn Whiteley MBE	
John Needell	(Resigned 29 January 2025)
Kenneth Sanderson	
Lucy Clay	
Samantha McCormick	
Tracy Saunders	
Emily Woodhead	(Appointed 10 December 2024)
Christopher Butterworth	(Appointed 3 March 2025)
Jonathan Dolby	(Appointed 29 January 2025)
Jennifer Guy	(Appointed 27 March 2025)
Priya Madina	(Appointed 20 November 2025)

Recruitment and appointment of trustees

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

Following its introduction in August 2021 an enhanced induction programme continues to be in place and all new trustees are given an induction pack consisting of governing document, background and staffing information, strategic plan, plus relevant information for trustees (e.g., minutes and previous yearly accounts). New trustees also follow a formalised 12 month induction/training programme. Half hourly development sessions have taken place as scheduled prior to each Board meeting focusing on areas for development which are identified by Trustees at the annual away day.

Trustees undertake training as required including Board development activities and away days for strategic planning and development of the organisation. During 2023 the board agreed to introduce 'Deep Dive' sessions between Board meetings to enable trustees to gain a fuller understanding of subjects which will enhance future decisions at Board meetings. The Chair and Vice Chair during this year has maintained membership of the Association of Chairs to support our work on Board effectiveness and maturity.

The organisation continually reviews and improves processes linked to the Trustee recruitment and induction process including documentation.

At the time of drafting this report the Charity has 7 Trustees.

All new Trustees are appointed by the Board or elected by the Members to enable achievement of the charitable objects and to ensure:

- The organisation remains a going concern
- We continue to deliver on our charitable objects for the benefit and advancement of the voluntary and community sector and communities of benefit
- Development of the organisation to become sustainable, remain responsive & fit for purpose

All Trustees act in the best interests of the organisation/charity at all times.

During a time of exceptional social and economic challenges, the Board has maintained a focus on ensuring we have been actively supporting the sector and communities we service. We continue to focus on tackling inequality and promoting equality and diversity.

Organisational structure

The Board of Trustees administer the charity. In line with our governing document, the board can be made up of up to 12 elected members, (6 individuals and 6 nominees of a member organisation). As the membership model is evolving, Trustees continue to always work in the best interests of the charity.

The Board has an annual cycle of business with meetings scheduled on a bi-monthly basis. Sub-committees have been set up to provide oversight and scrutiny on internal operations including Finance and Risk, People and Culture, Membership and Communications and Projects and Performance. Additional Task & Finish Group meetings are scheduled as required to support continued developments in line with the strategic plan.

The recruitment of new Trustees is undertaken by the Board of Trustees and delegates the responsibility of the day-to-day running of the organisation to the Chief Executive Officer (CEO).

It is the overall responsibility of the CEO to ensure that the charity delivers against the organisational/strategic plan and key performance indicators as set out in all of its funded activities. To ensure all deliverables are being met and on target, the CEO meets those who are responsible for key activity on a monthly basis for information sharing and reporting with a view to managing and mitigating any emerging risks or issues.

Introducing Link Officers: Connectors to VAC Support

At the core of VAC's new ways of working will be the introduction of Link Officers – dedicated members of our team who will provide person-centred support to VCSE organisations. Whether it's helping with governance queries, connecting groups to suitable funding opportunities, promoting local volunteering and events or simply being a sounding board when one is needed, our Link Officers are there to help VCSE groups thrive.

VAC Link Officers will be embedded across all our services and projects, helping the VCSE sector to understand everything VAC and our VSI Support partners offer – and more importantly, how to make the most of it.

One Membership. One Voice. One Sector.

Alongside the introduction of Link Officers, we will also simplify how organisations engage with VAC Membership. VCSE Organisations will be able to access our services through one single point of access membership model.

VCSE organisations accessing any of our services will need to be a VAC Member. This new model removes confusion, simplifies access, and strengthens our ability to speak as one voice for the Calderdale sector.

Membership gives you access to our Link Officer support, exclusive networks, events, resources, and the chance to influence our direction as part of our Trustee Board.

VAC services can be accessed via a single point of access form on the website.

Relationship with wider network

VAC continues to be a member of NAVCA (National Association for Voluntary and Community Action) and NCVO (National Council for Voluntary Organisations).

VAC primarily serves the Borough of Calderdale but as the organisation has evolved, we are also responsible for contract delivery in Kirklees. We deliver the Quality4Health & Wellbeing Standard to a number of local, regional and nationally based Voluntary and Community Sector organisations. The focus on quality for the VCS sector is aimed at supporting the sustainability of our sector, i.e., to promote greater opportunities in line with social prescribing and wider developments locally, regionally and nationally.

Through its work VAC develops, and continues to sustain, links with similar organisations across the region and beyond. The VAC CEO is the Calderdale place lead at a system leadership level representing the Voluntary, Community & Social Enterprise (VCSE) Sector and a member of the Power of Communities (formally Harnessing Power of Communities) Programme Board which sits under the West Yorkshire Integrated Care Board (WYICB). During this year VAC has continued to play the role of VCSE System Lead for the sector in relation to Calderdale Cares Partnership Board, and other strategic boards and forums in Place.

VAC continues to be a member of the Calderdale Health & Wellbeing Board, Health Leads Group, Calderdale Community Collaborative Programme Board (3CPB), Staying Well Board, Ageing Well Board, Active Calderdale Transformation Board, Voluntary Community Sector Chief Officers Forum, Calderdale intelligence Network, Urgent Care Programme Board (UECB), Calderdale's Communications, Involvement, Equality and Experience Collaborative group (CIEEC) and a range of integrated commissioning forums to ensure Voluntary and Community Sector inclusion and resilience.

Relationship with related parties

Over the year, the charity has worked closely with a range of organisations and partners including Calderdale and Kirklees ICB, Calderdale Council, Kirklees Council, Calderdale and Huddersfield NHS Hospital Trust, South West Yorkshire Partnership Foundation Trust, Calderdale College, North Bank Forum, West Yorkshire Accountancy Service (WYCAS) and Locality.

Auditor

In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Tracy Saunders

.....

Tracy Saunders

Trustee

29/01/2026

Date: .....

VOLUNTARY & COMMUNITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Voluntary & Community for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

VOLUNTARY & COMMUNITY

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF VOLUNTARY & COMMUNITY

Opinion

We have audited the financial statements of Voluntary & Community (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its 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.

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 charity 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 charity'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 annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the 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. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF VOLUNTARY & COMMUNITY

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; 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 trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF VOLUNTARY & COMMUNITY

Other matters

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- 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 company through discussions with directors and other management, and from our commercial knowledge and experience of the industry 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 company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured 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 a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- 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 set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks 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; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF VOLUNTARY & COMMUNITY

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson FCA (Senior Statutory Auditor)
For and on behalf of BK Plus Audit Limited, Statutory Auditor
Chartered Certified Accountant
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW
England
Date: 23 January 2026

BK Plus Audit Limited

VOLUNTARY & COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	400	-	400	246	-	246
Charitable activities							-
VCSE Support and Development	4	243,669	763,172	1,006,841	175,867	431,014	606,881
Provision of Wellbeing Services	4	-	124,239	124,239	-	502,115	502,115
Investments	5	37,871	-	37,871	19,746	-	19,746
Total income		281,940	887,411	1,169,351	195,859	933,129	1,128,988
Expenditure on:							
Raising funds	6	1,290	1,981	3,271	1,735	-	1,735
Charitable activities							
VCSE Support and Development	7	168,322	584,660	752,982	179,696	431,770	611,466
Building - Community Resource	7	14,753	-	14,753	8,250	-	8,250
Provision of Wellbeing Services	7	6,797	109,271	116,068	-	489,923	489,923
Total charitable expenditure		189,872	693,931	883,803	187,946	921,693	1,109,639
Total expenditure		191,162	695,912	887,074	189,681	921,693	1,111,374
Net income and movement in funds		90,778	191,499	282,277	6,178	11,436	17,614
Reconciliation of funds:							
Fund balances at 1 April 2024		445,365	25,003	470,368	439,187	13,567	452,754
Fund balances at 31 March 2025		536,143	216,502	752,645	445,365	25,003	470,368

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

VOLUNTARY & COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		247,687		252,342
Current assets					
Debtors	14	6,311		65,991	
Cash at bank and in hand		1,052,906		872,002	
		1,059,217		937,993	
Creditors: amounts falling due within one year	15	(554,259)		(719,967)	
Net current assets			504,958		218,026
Total assets less current liabilities			752,645		470,368
The funds of the charity					
Restricted income funds	18		216,502		25,003
Unrestricted funds	19		536,143		445,365
			752,645		470,368

The financial statements were approved by the trustees on 29/01/2026

Tracy Saunders

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Tracy Saunders

Trustee

Company registration number 04115234 (England and Wales)

VOLUNTARY & COMMUNITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	**23**		150,685		99,475
Investing activities					
Purchase of tangible fixed assets		(7,652)		(14,443)	
Investment income received		37,871		19,746	
Net cash generated from investing activities			30,219		5,303
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			180,904		104,778
Cash and cash equivalents at beginning of year			872,002		767,224
Cash and cash equivalents at end of year			1,052,906		872,002

1 Accounting policies

Charity information

Voluntary & Community is a private company limited by guarantee incorporated in England and Wales. The registered office is The Resource Centre, Hall Street, Halifax, West Yorkshire, HX1 5AY.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

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

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

Freehold land and buildings	2% on revaluation
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

1 Accounting policies **(Continued)**

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	400	246

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
VCSE Support and Development						
Quality for Health income	-	-	-	(750)	-	(750)
Room hire	24,581	-	24,581	29,783	-	29,783
Training income	616	-	616	126	-	126
Rents received	14,919	-	14,919	14,849	-	14,849
Charitable activities income	173,051	763,172	936,223	110,733	431,014	541,747
Membership fees	1,598	-	1,598	1,855	-	1,855
Other income	28,904	-	28,904	19,271	-	19,271
Provision of Wellbeing Services						
Charitable activities income	-	124,239	124,239	-	502,115	502,115
	243,669	887,411	1,131,080	175,867	933,129	1,108,996

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	37,871	19,746

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on raising funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Fundraising and publicity						
Other fundraising costs	1,290	1,981	3,271	1,735	-	1,735

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	VCSE Support and Development 2025 £	Building - Community Resource 2025 £	Provision of Wellbeing Services 2025 £	Total 2025 £	VCSE Support and Development 2024 £	Building - Community Resource 2024 £	Provision of Wellbeing Services 2024 £	Total 2024 £
Direct costs								
Staff costs	401,762	-	19,672	421,434	391,543	-	29,212	420,755
Depreciation and impairment	12,309	-	-	12,309	11,992	-	-	11,992
Premises costs	15,646	-	-	15,646	18,877	-	-	18,877
Repairs and maintenance costs	44,391	14,753	365	59,509	44,545	8,250	179	52,974
Office costs	12,241	-	-	12,241	9,956	-	4,165	14,121
Training costs	1,817	-	-	1,817	1,349	-	-	1,349
Staff and volunteer costs	1,508	-	77	1,585	1,136	-	121	1,257
Project activity	229,213	-	91,879	321,092	59,946	-	452,122	512,068
Catering costs	1,226	-	-	1,226	1,762	-	-	1,762
Professional fees	20,761	-	4,075	24,836	56,161	-	4,124	60,285
Subscriptions	1,786	-	-	1,786	3,529	-	-	3,529
Advertising and marketing	1,089	-	-	1,089	167	-	-	167
Finance costs	230	-	-	230	2,003	-	-	2,003
Other costs	103	-	-	103	-	-	-	-
	744,082	14,753	116,068	874,903	602,966	8,250	489,923	1,101,139
Share of support and governance costs (see note 8)								
Support	8,900	-	-	8,900	8,500	-	-	8,500
	752,982	14,753	116,068	883,803	611,466	8,250	489,923	1,109,639
Analysis by fund								
Unrestricted funds	168,322	14,753	6,797	189,872	179,696	8,250	-	187,946
Restricted funds	584,660	-	109,271	693,931	431,770	-	489,923	921,693

7 **Expenditure on charitable activities** **(Continued)**

752,982	14,753	116,068	883,803	611,466	8,250	489,923	1,109,639

8 Support costs allocated to activities

	VCSE Support and Development 2025 £	Total 2024 £
Governance	8,900	8,500

Governance costs comprise:	2025 £	2024 £
Audit fees	8,900	8,500
	8,900	8,500

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,900	8,500
Depreciation of owned tangible fixed assets	12,309	11,992

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Direct Charitable - Projects	12	13
Senior Management	5	4
Total	17	17

11 Employees (Continued)

Employment costs

	2025	2024
	£	£
Wages and salaries	382,635	379,269
Social security costs	25,308	27,251
Other pension costs	13,491	14,235
	421,434	420,755

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	190,431	159,172

12 Taxation

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

13 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2024	250,000	34,864	65,004	349,868
Additions	-	7,218	434	7,652
At 31 March 2025	250,000	42,082	65,438	357,520
Depreciation and impairment				
At 1 April 2024	16,816	19,698	61,010	97,524
Depreciation charged in the year	5,606	5,596	1,107	12,309
At 31 March 2025	22,422	25,294	62,117	109,833
Carrying amount				
At 31 March 2025	227,578	16,788	3,321	247,687
At 31 March 2024	233,182	15,166	3,994	252,342

13 Tangible fixed assets (Continued)

Land and buildings were valued on an open market basis on 10 February 2022 by Walker Singleton Chartered Surveyors.

The valuation shows a reduction in value from the previous valuation of £350,000, which was undertaken in 2012.

Depreciation of 2% is charged on the value (excluding land) of £185,000 within freehold property, over the remaining 33 years from 31 March 2022. This has resulted in an annual depreciation charge of £5,606.

At 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £119,600 (2024 - £122,120).

14 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Trade debtors	613	10,486
Other debtors	-	20,597
Prepayments and accrued income	5,698	34,908
	6,311	65,991

15 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		7,102	2,239
Deferred income	16	478,458	657,337
Trade creditors		54,653	37,869
Other creditors		2,891	2,557
Accruals		11,155	19,965
		554,259	719,967

16 Deferred income

	2025	2024
	£	£
Other deferred income	478,458	657,337

Deferred income is included in the financial statements as follows:

16 Deferred income (Continued)

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	478,458	657,337
Movements in the year:		
Deferred income at 1 April 2024	657,337	749,080
Released from previous periods	(542,036)	(381,705)
Resources deferred in the year	363,157	289,962
Deferred income at 31 March 2025	478,458	657,337

17 Retirement benefit schemes

Defined contribution schemes	2025	2024
	£	£
Charge to profit or loss in respect of defined contribution schemes	13,491	14,235

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

18 Restricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Active Calderdale	15,000	35,706	(36,326)	14,379
Air Table	-	15,000	(15,000)	-
Better Start Bradford	-	6,075	(6,075)	-
Calderdale Clinical Commissioning Group - Non Recurrent Funding	78	162,312	(116,003)	46,387
Calderdale Food Network	-	37,445	(37,445)	-
Calipso Development	7,625	-	(388)	7,238
Community Foundation for Calderdale	2,300	-	(2,300)	-
Cost of Living	-	36,062	(34,305)	1,757
Community Asset Specialist Support Grants	-	36,860	(26,200)	10,660
Community Cohesion	-	12,869	(2,340)	10,529
Community Directory	-	35,004	(35,004)	-
Emotional Health & Wellbeing	-	80,000	(51,398)	28,601
GP Letters	-	3,750	(270)	3,480
Health Inequalities	-	3,000	(3,000)	-
Impact of Vaccinations	-	2,000	(2,000)	-
Kirklees	-	110,008	(110,004)	4
Local Workforce Action Board	-	50,000	-	50,000
PCN Community Anchor	-	117,957	(117,957)	-
Power of Communities Research End Network	-	27,650	(2,775)	24,875
SWYFT	-	14,714	(5,253)	9,461
Winter Pressures	-	88,000	(86,797)	1,203
Whitehouse Kirklees Engagement	-	11,999	(4,072)	7,927
Womens' Exp UTI	-	1,000	(1,000)	-
	25,003	887,411	695,912	216,502

18 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Active Calderdale	2,807	41,328	(29,135)	15,000
Calderdale Clinical Commissioning Group - Non Recurrent Funding	228	5,316	(5,466)	78
Calderdale Clinical Commissioning Group (2024)	-	66,669	(66,669)	-
Calderdale Food Network	-	30,002	(30,002)	-
Calipso Development	8,232	-	(607)	7,625
Community Foundation for Calderdale	2,300	-	-	2,300
Cost of Living	-	34,170	(34,170)	-
HPOC 2	-	87,426	(87,426)	-
HPOC 3	-	87,921	(87,921)	-
Kirklees	-	109,992	(109,992)	-
Maternity	-	10,000	(10,000)	-
Mental Health Awareness	-	4,047	(4,047)	-
MFT	-	9,518	(9,518)	-
Peer Support	-	27,500	(27,500)	-
Safe Space	-	313,300	(313,300)	-
SWYFR	-	25,740	(25,740)	-
Winter Pressures	-	80,200	(80,200)	-
	13,567	933,129	(921,693)	25,003

19 Unrestricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	422,822	303,142	(227,481)	498,483
Designated - Building Fund	22,543	-	-	22,543
	445,365	281,940	(191,162)	536,143

19 Unrestricted funds **(Continued)**

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	416,644	195,859	(189,681)	422,822
Designated - Building Fund	22,543	-	-	22,543
	439,187	195,859	(189,681)	445,365

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	247,687	-	247,687
Current assets/(liabilities)	288,456	216,502	504,958
	536,143	216,502	752,645

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	252,342	-	252,342
Current assets/(liabilities)	193,023	25,003	218,026
	445,365	25,003	470,368

21 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	14,138	14,138
Between two and five years	19,723	33,861
	33,861	47,999

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

23 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	282,277	17,614
Adjustments for:		
Investment income recognised in statement of financial activities	(37,871)	(19,746)
Depreciation and impairment of tangible fixed assets	12,309	11,992
Movements in working capital:		
Decrease in debtors	59,680	148,752
Increase in creditors	13,169	32,606
(Decrease) in deferred income	(178,879)	(91,743)
Cash generated from operations	150,685	99,475

24 Analysis of changes in net funds

The charity had no material debt during the year.

VOLUNTARY & COMMUNITY

England & Wales - Charity number 1087518

Accounts

Charity registration number 1087518

Company registration number 04115234 (England and Wales)

VOLUNTARY & COMMUNITY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

VOLUNTARY & COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Amanda Frances Smith Dawn Whiteley MBE John Needell Kenneth Hunter Sanderson Lucy Elizabeth Charlotte Clay Samantha Anne McCormick Tracy Ann Saunders	
Chair of Trustees	Tracy Ann Saunders	
Senior Management Team	Julie Robinson Emma Worsley Jayne O'Connell Gary Gordon Tamsin Woodhead	(Chief Executive Officer) (Head of Membership & Communications) (Head of Partnerships & Programmes) (Head of Business Support & Innovation) (Head of Quality and Engagement)
Charity number	1087518	
Company number	04115234	
Registered office	The Resource Centre Hall Street Halifax West Yorkshire HX1 5AY	
Auditor	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	
Bankers	Unity Trust Bank Nine Brindley Place Birmingham West Midlands Flagstone 1st Floor Clareville House 26-27 Ovenden Street London SW1Y 4EL	
Solicitors	Finn Gledhill 1-4 Harrison Road Halifax West Yorkshire	

VOLUNTARY & COMMUNITY

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VOLUNTARY & COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 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).

Objectives and activities
The objects of the charity are:

- to promote any charitable purposes for the benefit of the community in the area borough of Calderdale and its immediate neighbourhood (the area of benefit) in such charitable ways as the Board of Directors thinks fit and, in particular, the advancement of VCSE groups to improve the quality of life of the community in the area of benefit.
- to promote any other charitable purposes within the United Kingdom which are, in the opinion of the Board of Directors, beneficial to the community, with a preference for those in the area of benefit.
- to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council, representatives of the VCSE organisations and statutory authorities within the area of benefit.

The charity's main aims for the year were to maintain delivery of existing contracts and/ or repurpose activity following discussion with funders to remain responsive to needs. All work undertaken continued to align with VAC objects and strategy which was refreshed in September 2022.

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

Achievements and performance
Significant activities and achievements against objectives
In 2023/24, the organisation reviewed our ways of working in line with our vac values and through consistent leadership and team working we have delivered on internal and external priorities as follows:

Internal:

Room Hire and Tenancies
Building use for the year 2023/24 increased in income compared to previous years, with more in-person sessions being sought by both groups and individuals. This increased utilisation can be attributed to improvements in customer service and customer relationship management within VAC and the introduction of the I3 screens which have received positive feedback from users.

Our income for Room rental for the year was £27,784 and a grand total of £29,557 with the costs of refreshments recouped.

For the year going forward redecoration of the room and an active marketing campaign for the rooms is being undertaken.

A total of 1002 external users have made use of the building over 23/24 with a total of 1448 hours of use recorded.

VAC AGM and Conference
In January 2024 VAC hosted the first in person AGM and conference since the pandemic at Dean Clough Art Gallery with over 100 attendees. The event was a huge success and planning is currently underway for 2025.

External:

Calderdale Third Sector Development and Support
VAC remains a key partner within the Voluntary Sector Infrastructure Alliance (VSI Alliance); a locally governed partnership supporting the development of a strong, sustainable, and effective Third Sector. VAC staff, as part of the Alliance Team, have worked hard over the reporting period to support the VCSE including formulating responses to the cost-of-living crisis this included running two sector surveys which reported back into Calderdale's Health and Wellbeing Board and the Inclusive Economies Board. In November 2023 we were informed that the VSI Alliance contract was to be extended until March 2025.

Quality 4 Health + Wellbeing
Quality 4 Health + Wellbeing (Q4H+W) is a quality accreditation which VAC delivers across Calderdale and Kirklees. The standard, originally co-designed with the VCSE and NHS in Calderdale, supports VCSE organisations to demonstrate high quality support and service delivery and evidence the difference they make to service users' lives (person centred outcomes). It offers assurance for key stakeholders (funders, commissioners, referrers, and service users) increasing opportunities for the VCSE to support and participate in the delivery of the Health, Care and Wellbeing agenda.

Quality 4 Health+Wellbeing is a fully subsidised accreditation for groups delivering services across the Calderdale and Kirklees footprints, demonstrating local place-based system leaders investing in VCSE through a quality approach to promote integration of the VCSE into local service delivery and pathways.

2023/24 has seen interest in Q4H+W growing. The Quality and Engagement Team spent time with accredited organisations, renewals and supporting those organisations now wanting to begin their Quality 4 Health + Wellbeing journey.

Engagement Champions (Calderdale) & Community Voices (Kirklees)
VAC remained contracted (as part of the VSI Alliance) to deliver and continually improve and evolve the engagement model for the VCSE and communities on behalf of the Integrated Care Boards (ICB) for Calderdale and Kirklees.

During 2024/25, in addition to the Engagement Champions and Community Voices network lunches, training continued to be delivered online and the programme was enhanced to ensure it remained accessible and continued to help communities to have a voice to shape and influence positive changes to local health services.

In Calderdale there are 42 individuals representing 28 organisations who are fully trained as Engagement Champions.

Calderdale and Huddersfield Foundation Trust Urgent and Emergency Care Board once again sought help from the VCSE sector to communicate important winter and summer messages to target groups. VAC work with the Engagement Champions to find creative ways of engaging with the target groups, using learning from the previous Summer and Winter Messaging Projects.

Engagement Champions and Community Voices in Kirklees took part in a paid opportunity to support the South West Yorkshire Foundation Trusts Strategy Refresh Engagement.

Research Engagement Network
VAC recruited two VCSE Research Champions from their Engagement Champions on behalf of West Yorkshire Integrated Care Board to undertake conversations in underrepresented and underserved communities considering barriers and enablers to joining health research opportunities across West Yorkshire.

Active Calderdale
VAC continues to play a key role in the Active Calderdale programme and will focus on the adoption of the principles to drive change. Planning is currently underway for two exciting initiatives which will take place in 2024/25.

MFT – Moving forward Together.
Working with Newground this successful project came to an end in December 2023

SWYT
Based on strong evidence, the voluntary and community sector (VCSE) plays a crucial role in supporting mental health and well-being in each of the local areas served by the SWYT Trust. VCSE organisations in Calderdale provide essential infrastructure support to both local residents and services. The continuation of these groups is vital for maintaining current capacity and supporting those who use these services.

This grant round aimed to provide assistance, although the available funds were significantly lower than in previous years. The total value of the available grant fund was £22,000, split between three community anchor organisations. Eighteen groups were supported, with an overall underspend of £67. Grant amounts ranged from £300 to £1,500. Additionally, the Staying Well fund was used in one group's program to further supplement delivery. The supported activities included carer respite and peer support talking groups.

As part of their management fee for this grant, VAC is updating our data on organisations providing support, which has a positive impact on intelligence for other significant projects. A final case study and video collage are being prepared for SWYT.

Membership
Throughout 2023/24 our focus remained on growing our membership including further development of the Strawberry Patch network with a mixture of in person and online meetings. During the year we continued with a tiered approach to membership from free sign up to a fully paid offer.
During 2023/24 we saw an increase in members from 91 to 156. We continued to offer enhanced discounted services to VAC members on room hire, training and ID Badges.

VCSE strategy
In September 2023 Calderdale Metropolitan Borough Council (CMBC) commissioned VAC on behalf of the VSI Alliance to lead on the development of a co-produce a VCSE Strategy for the Borough. To deliver this work VAC engaged two Agile Associates to work with the sector, the Council and the Integrated Care Board to create a Strategy for the next five years which will be endorsed in summer 2024.

Volunteers
Volunteering support and placement has been supported as part of the VSI Alliance since April 2018.

CALIPSO
CALIPSO was formed as a response to the changing environment in which we currently operate whereby many public sector contracts and grant programmes from larger funders require a partnership or consortium approach to delivery. CALIPSO will act as a special purpose vehicle for Calderdale to deliver VCSE led consortia/partnership services or initiatives. Vac continued to support CALIPSO throughout 2023/24 with the delivery of two contracts.

Financial review
During the year income has exceeded expenditure by £17,614. The total funds of the charity have increased to £470,368 at 31st March 2024.

Free reserves at 31st March 2024, after accounting for restricted funds of £25,003, and reserves represented by fixed assets of £252,342, were £193,023.

Reserves policy
The charity aims to maintain unrestricted general reserves at a level of between 3 to 6 months of the resources expended. The main funders of the charity are contractually obliged to give 3 months' notice should they wish to cease funding the charity. The Trustees have considered the need to set aside reserves to ensure:

- sufficient funds to continue current activities for a limited period whilst alternative funding was arranged.
- adequate funds to discharge all financial and contractual liabilities.
- adequate bank balances to cover project funding which is received in arrears.
- sufficient funds for potential emergency repairs and renewals, not otherwise funded by grants.
- sufficient funds to cover all contingent liabilities as detailed in the annually reviewed reserves policy appendices

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to invest the monies of the charity not immediately required for the furtherance of its objects in or upon such investments, securities or property as may be thought fit subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law.

The Trustees, having reviewed the financial position of the charity and the reserves policy of retaining unrestricted funds to cover resources expended for a period of 3 to 6 months, feel that they are not currently able to make investments, but will continue to review the charity's position.

The current reserves policy is under review with changes to be implemented in 2024/25.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk log and a compliance schedule are in place and routinely reviewed by the Board and its sub-committees including a review of relevant legislation over the past year to ensure that the charity remains compliant in all areas.

The majority of our financial transactions continue to be via BACS and our financial procedures are written to manage the risk within this process including rigour around permission levels when using online banking.

Plans for future periods

The Trustees will continue to ensure the charity remains responsive to member needs, remains aligned to the objects and works consistently to become financially resilient and sustainable during what will be a challenging year for all sectors.

We are committed to ensuring our support and services as part of (and beyond) the VSI Alliance remains flexible and delivers impact for those we serve. Our membership offer will also continue to evolve and reshape linked to what our sector needs to keep strong and resilient over coming months and years.

VAC will continue to play a role in ensuring we create connectivity, opportunities, and solutions for all we are here to serve. We will look at sustainable ways in which to continue to provide support for the sector and the communities our sector support.

We will continue our regionally focused collaborations linking into the continued developments as part of the Integrated Care System (West Yorkshire Integrated Care Board) and keep engaged at a local level to ensure we remain a strong ambassador for the sector and well placed to ensure the contribution from the sector to the health and economic wellbeing of local places, communities, and economy.

Structure, governance and management

The Charity is controlled by its governing document, its Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

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

Amanda Frances Smith
Dawn Whiteley MBE
John Needell
Kenneth Hunter Sanderson
Lucy Elizabeth Charlotte Clay
Lauren Hemmings (Resigned 31 January 2024)
Nadeem Nisar Raja (Resigned 15 May 2023)
Samantha Anne McCormick
Tracy Ann Saunders

Recruitment and appointment of trustees

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

Following its introduction in August 2021 an enhanced induction programme continues to be in place and all new trustees are given an induction pack consisting of governing document, background and staffing information, strategic plan, plus relevant information for trustees (e.g., minutes and previous yearly accounts). New trustees also follow a formalised 12 month induction/training programme. Half hourly development sessions have taken place as scheduled prior to each Board meeting focusing on areas for development which are identified by Trustees at the annual away day.

Trustees undertake training as required including Board development activities and away days for strategic planning and development of the organisation. During 2023 the board agreed to introduce 'Deep Dive' sessions between Board meetings to enable trustees to gain a fuller understanding of subjects which will enhance future decisions at Board meetings. The Chair and Vice Chair during this year has maintained membership of the Association of Chairs to support our work on Board effectiveness and maturity.

The organisation continually reviews and improves processes linked to the Trustee recruitment and induction process including documentation.

At the time of drafting this report the Charity has 7 Trustees.

All new Trustees are appointed by the Board or elected by the Members to enable achievement of the charitable objects and to ensure:

- The organisation remains a going concern
- We continue to deliver on our charitable objects for the benefit and advancement of the voluntary and community sector and communities of benefit
- Development of the organisation to become sustainable, remain responsive & fit for purpose

All Trustees act in the best interests of the organisation/charity at all times.

During a time of exceptional social and economic challenges, the Board has maintained a focus on ensuring we have been actively supporting the sector and communities we service. We continue to focus on tackling inequality and promoting equality and diversity.

Organisational structure

The Board of Trustees administer the charity. In line with our governing document, the board can be made up of up to 12 elected members, (6 individuals and 6 nominees of a member organisation). As the membership model is evolving, Trustees continue to always work in the best interests of the charity.

The Board has an annual cycle of business with meetings scheduled on a bi-monthly basis. Sub-committees have been set up to provide oversight and scrutiny on internal operations including Finance and Risk, People and Culture, Membership and Communications and Projects and Performance. Additional Task & Finish Group meetings are scheduled as required to support continued developments in line with the strategic plan.

The recruitment of new Trustees is undertaken by the Board of Trustees and delegates the responsibility of the day-to-day running of the organisation to the Chief Executive Officer (CEO).

It is the overall responsibility of the CEO to ensure that the charity delivers against the organisational/strategic plan and key performance indicators as set out in all of its funded activities. To ensure all deliverables are being met and on target, the CEO meets those who are responsible for key activity on a monthly basis for information sharing and reporting with a view to managing and mitigating any emerging risks or issues.

Relationship with wider network
VAC continues to be a member of NAVCA (National Association for Voluntary and Community Action) and NCVO (National Council for Voluntary Organisations).

VAC primarily serves the Borough of Calderdale but as the organisation has evolved, we are also responsible for contract delivery in Kirklees. We deliver the Quality4Health & Wellbeing Standard to a number of local, regional and nationally based Voluntary and Community Sector organisations. The focus on quality for the VCS sector is aimed at supporting the sustainability of our sector i.e., to promote greater opportunities in line with social prescribing and wider developments locally, regionally and nationally.

Through its work VAC develops, and continues to sustain, links with similar organisations across the region and beyond. The VAC CEO is the Calderdale place lead at a system leadership level representing the Voluntary, Community & Social Enterprise (VCSE) Sector and a member of the Power of Communities (formally Harnessing Power of Communities) Programme Board which sits under the West Yorkshire Integrated Care Board (WYICB).

During this year VAC has continued to play the role of VCSE System Lead for the sector in relation to Calderdale Cares Partnership Board, and other strategic boards and forums in Place.

VAC continues to be a member of the Calderdale Health & Wellbeing Board, Health Leads Group, Calderdale Community Collaborative Programme Board (3CPB), Staying Well Board, Ageing Well Board, Active Calderdale Transformation Board, Voluntary Community Sector Chief Officers Forum, Calderdale intelligence Network, Urgent Care Programme Board (UECB), Calderdale's Inclusion, Equalities, Engagement and Communications group (CIEEC) and a range of integrated commissioning forums to ensure Voluntary and Community Sector inclusion and resilience.

Relationship with related parties
Over the year, the charity has worked closely with a range of organisations and partners including Calderdale and Kirklees ICB, Calderdale Council, Kirklees Council, Calderdale and Huddersfield NHS Hospital Trust, South West Yorkshire Partnership Foundation Trust, Calderdale College, North Bank Forum, West Yorkshire Accountancy Service (WYCAS) and Locality.

Statement of trustees' responsibilities
The trustees, who are also the directors of Voluntary & Community for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Auditor
In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

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

Tracy Ann Saunders
Trustee

17 December 2024

VOLUNTARY & COMMUNITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Voluntary & Community for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

VOLUNTARY & COMMUNITY

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF VOLUNTARY & COMMUNITY

Opinion

We have audited the financial statements of Voluntary & Community (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity'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 annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- 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 company through discussions with directors and other management, and from our commercial knowledge and experience of the industry 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 company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured 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 a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- 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 set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks 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; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF VOLUNTARY & COMMUNITY

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson FCA (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Limited 17 December 2024

Chartered Certified Accountant
Statutory Auditor

52 St Johns Lane
Halifax
West Yorkshire
England
HX1 2BW

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

VOLUNTARY & COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	**3**	246	-	246	-	-	-
Charitable activities							-
VCSE Support and Development	**4**	175,867	431,014	606,881	158,626	313,066	471,692
Provision of Wellbeing Services	**4**	-	502,115	502,115	-	405,588	405,588
Investments	**5**	19,746	-	19,746	-	-	-
Total income		195,859	933,129	1,128,988	158,626	718,654	877,280
Expenditure on:							
Raising funds	**6**	1,735	-	1,735	2,258	-	2,258
Charitable activities							
VCSE Support and Development	**7**	179,696	431,770	611,466	76,358	315,943	392,301
Building - Community Resource	**7**	8,250	-	8,250	7,584	-	7,584
Provision of Wellbeing Services	**7**	-	489,923	489,923	-	419,928	419,928
Total charitable expenditure		187,946	921,693	1,109,639	83,942	735,871	819,813
Total expenditure		189,681	921,693	1,111,374	86,200	735,871	822,071
Net income		6,178	11,436	17,614	72,426	(17,217)	55,209
Transfers between funds		-	-	-	51,565	(51,565)	-
Net movement in funds	**9**	6,178	11,436	17,614	123,991	(68,782)	55,209
Reconciliation of funds:							
Fund balances at 1 April 2023		439,187	13,567	452,754	315,196	82,349	397,545
Fund balances at 31 March 2024		445,365	25,003	470,368	439,187	13,567	452,754

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

VOLUNTARY & COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**13**		252,342		249,891
Current assets					
Debtors	**14**	65,992		214,743	
Cash at bank and in hand		872,002		767,224	
		937,994		981,967	
Creditors: amounts falling due within one year	**15**	(719,968)		(779,104)	
Net current assets			218,026		202,863
Total assets less current liabilities			470,368		452,754
Net assets excluding pension liability			470,368		452,754
The funds of the charity					
Restricted income funds	**17**		25,003		13,567
Unrestricted funds			445,365		439,187
			470,368		452,754

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 17 December 2024

Tracy Ann Saunders
Trustee

Company registration number 04115234 (England and Wales)

VOLUNTARY & COMMUNITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations			99,475		(67,163)
Investing activities					
Purchase of tangible fixed assets		(14,443)		(6,167)	
Investment income received		19,746		-	
Net cash generated from/(used in) investing activities			5,303		(6,167)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			104,778		(73,330)
Cash and cash equivalents at beginning of year			767,224		840,554
Cash and cash equivalents at end of year			872,002		767,224

1 Accounting policies

Charity information

Voluntary & Community is a private company limited by guarantee incorporated in England and Wales. The registered office is The Resource Centre, Hall Street, Halifax, West Yorkshire, HX1 5AY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

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

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

Freehold land and buildings	2% on revaluation
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

1 Accounting policies **(Continued)**

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	246	-

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
VCSE Support and Development						
Quality for Health income	(750)	-	(750)	-	54,991	54,991
Room hire	29,783	-	29,783	13,038	-	13,038
Training income	126	-	126	631	-	631
Rents received	14,849	-	14,849	18,100	-	18,100
Charitable activities income	110,733	431,014	541,747	122,774	258,075	380,849
Membership fees	1,855	-	1,855	306	-	306
Other income	19,271	-	19,271	3,777	-	3,777
Provision of Wellbeing Services						
Charitable activities income	-	502,115	502,115	-	405,588	405,588
	175,867	933,129	1,108,996	158,626	718,654	877,280

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	19,746	-

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	1,735	2,258

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities

	VCSE Support and Development	Building - Community Resource	Provision of Wellbeing Services	Total	VCSE Support and Development	Building - Community Resource	Provision of Wellbeing Services	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	391,543	-	29,212	420,755	186,137	-	133,094	319,231
Depreciation and impairment	11,992	-	-	11,992	9,307	-	-	9,307
Premises costs	18,877	-	-	18,877	11,665	-	-	11,665
Repairs and maintenance costs	44,545	8,250	179	52,974	10,550	7,584	(1,134)	17,000
Office costs	9,956	-	4,165	14,121	8,917	-	1,898	10,815
Training costs	1,349	-	-	1,349	549	-	-	549
Staff and volunteer costs	1,136	-	121	1,257	-	-	-	-
Motor and travel costs	-	-	-	-	615	-	-	615
Project activity	59,946	-	452,122	512,068	87,899	-	284,245	372,144
Recruitment costs	-	-	-	-	965	-	-	965
Catering costs	1,762	-	-	1,762	1,158	-	-	1,158
Professional fees	56,161	-	4,124	60,285	35,125	-	1,825	36,950
Subscriptions	3,529	-	-	3,529	1,795	-	-	1,795
Advertising and marketing	167	-	-	167	-	-	-	-
Finance costs	2,003	-	-	2,003	994	-	-	994
Bad debts	-	-	-	-	572	-	-	572
Other costs	-	-	-	-	320	-	-	320
	602,966	8,250	489,923	1,101,139	356,568	7,584	419,928	784,080
Share of support and governance costs (see note 8)								
Support	8,500	-	-	8,500	35,733	-	-	35,733
	611,466	8,250	489,923	1,109,639	392,301	7,584	419,928	819,813

7 Expenditure on charitable activities **(Continued)**

Analysis by fund								
Unrestricted funds	179,696	8,250	-	187,946	76,358	7,584	-	83,942
Restricted funds	431,770	-	489,923	921,693	315,943	-	419,928	735,871
	611,466	8,250	489,923	1,109,639	392,301	7,584	419,928	819,813

8 Support costs allocated to activities

	VCSE Support and Development	Total
	2024	2023
	£	£
Governance	8,500	35,733

Governance costs comprise:	2024 £	2023 £
Audit fees	8,500	4,200
IT and computer costs	-	31,533
	8,500	35,733

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,500	-
Depreciation of owned tangible fixed assets	11,992	9,307

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Direct Charitable - Projects	13	11
Senior Management	4	4
Total	17	15

11 Employees (Continued)

Employment costs	2024	2023
	£	£
Wages and salaries	379,269	287,266
Social security costs	27,251	20,027
Other pension costs	14,235	11,938
	420,755	319,231

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	159,172	148,623

12 Taxation

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

13 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2023	250,000	25,083	60,342	335,425
Additions	-	9,781	4,662	14,443
At 31 March 2024	250,000	34,864	65,004	349,868
Depreciation and impairment				
At 1 April 2023	11,212	14,643	59,679	85,534
Depreciation charged in the year	5,606	5,055	1,331	11,992
At 31 March 2024	16,818	19,698	61,010	97,526
Carrying amount				
At 31 March 2024	233,182	15,166	3,994	252,342
At 31 March 2023	238,788	10,440	663	249,891

13 Tangible fixed assets **(Continued)**

Land and buildings were valued on an open market basis on 10 February 2022 by Walker Singleton Chartered Surveyors.

The valuation shows a reduction in value from the previous valuation of £350,000, which was undertaken in 2012.

Depreciation of 2% is charged on the value (excluding land) of £185,000 within freehold property, over the remaining 33 years from 31 March 2022. This has resulted in an annual depreciation charge of £5,606.

At 31 March 2024, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £122,120 (2023 - £124,640).

14 Debtors

	2024	2023
Amounts falling due within one year:	**£**	**£**
Trade debtors	10,487	184,532
Other debtors	20,597	-
Prepayments and accrued income	34,908	30,211
	65,992	214,743

15 Creditors: amounts falling due within one year

	2024	2023
	£	**£**
Other taxation and social security	2,239	1,059
Trade creditors	37,869	9,152
Other creditors	2,557	2,554
Accruals and deferred income	677,303	766,339
	719,968	779,104

16 Retirement benefit schemes

	2024	2023
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	14,235	11,938

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

17 Restricted funds

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

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Active Calderdale	2,807	41,328	(29,135)	-	15,000
Calderdale Clinical Commissioning Group - Non Recurrent Funding	228	5,316	(5,466)	-	78
Calderdale Clinical Commissioning Group (2024)	-	66,669	(66,669)	-	-
Calderdale Food Network	-	30,002	(30,002)	-	-
Calipso Development	8,232	-	(607)	-	7,625
Community Foundation for Calderdale	2,300	-	-	-	2,300
Cost of Living	-	34,170	(34,170)	-	-
HPOC 2	-	87,426	(87,426)	-	-
HPOC 3	-	87,921	(87,921)	-	-
Kirklees	-	109,992	(109,992)	-	-
Maternity	-	10,000	(10,000)	-	-
Mental Health Awareness	-	4,047	(4,047)	-	-
MFT	-	9,518	(9,518)	-	-
Peer Support	-	27,500	(27,500)	-	-
Safe Space	-	313,300	(313,300)	-	-
SWYFR	-	25,740	(25,740)	-	-
Winter Pressures	-	80,200	(80,200)	-	-
	13,567	933,129	(921,693)	-	25,003

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds **(Continued)**

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Active Calderdale	3,282	49,788	(50,263)	-	2,807
Calderdale Clinical Commissioning Group	10,209	-	-	(10,209)	-
Calderdale Clinical Commissioning Group - Non Recurrent Fund	174	181,279	(181,225)	-	228
Calderdale Clinical Commissioning Group (2023)	-	5,000	(5,000)	-	-
Calipso Development	23,152	180,800	(195,720)	-	8,232
Community Foundation for Calderdale	2,300	-	-	-	2,300
Engagement	1,568	2,792	(1,903)	(2,457)	-
HPOC 1	2,872	-	-	(2,872)	-
HPOC 2	-	5,670	(5,670)	-	-
Kirklees Council	-	110,004	(110,004)	-	-
LWAB	2,500	-	(2,500)	-	-
MFT - Moving Forward	-	8,321	(8,321)	-	-
Public Health	238	-	(238)	-	-
Public Health Alliance	27	60,000	(60,027)	-	-
SWYFT	25,000	25,000	(25,000)	(25,000)	-
Time2gether	11,027	-	-	(11,027)	-
Winter Pressures	-	90,000	(90,000)	-	-
	82,349	718,654	(735,871)	(51,565)	13,567

18 Unrestricted funds

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

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	416,644	195,859	(189,681)	-	422,822
Designated - Building Fund	22,543	-	-	-	22,543
	439,187	195,859	(189,681)	-	445,365

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General fund	285,070	158,626	(86,200)	51,565	409,061
Designated - Building Fund	30,126	-	-	-	30,126
	315,196	158,626	(86,200)	51,565	439,187

19 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	252,342	-	252,342
Current assets/(liabilities)	186,773	31,253	218,026
	439,115	31,253	470,368
Per balance sheet	445,365	25,003	470,368
Balance to allocate	6,250	(6,250)	-

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Tangible assets	249,891	-	249,891
Current assets/(liabilities)	189,296	13,567	202,863
	439,187	13,567	452,754

20 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	14,138	11,765
Between two and five years	33,861	36,312
	47,999	48,077

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

VOLUNTARY & COMMUNITY

England & Wales - Charity number 1087518

Accounts

REGISTERED COMPANY NUMBER: 04115234
REGISTERED CHARITY NUMBER: 1087518

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st March 2023

for

VOLUNTARY & COMMUNITY

BK Plus Ltd
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Contents of the Financial Statements
for the Year Ended 31st March 2023

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Report of the Trustees
for the Year Ended 31st March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- to promote any charitable purposes for the benefit of the community in the area borough of Calderdale and its immediate neighbourhood (the area of benefit) in such charitable ways as the Board of Directors thinks fit and, in particular, the advancement of VCSE groups to improve the quality of life of the community in the area of benefit;

- to promote any other charitable purposes within the United Kingdom which are, in the opinion of the Board of Directors, beneficial to the community, with a preference for those in the area of benefit.

- to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council, representatives of the VCSE organisations and statutory authorities within the area of benefit.

The charity's main aims for the year were to maintain delivery of existing contracts and/ or repurpose activity following discussion with funders to remain responsive to needs. All work undertaken continued to align with VAC objects and strategy which was refreshed in September 2022.

Public benefit

The Trustees have complied with their duty under Section 17 (5) of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission in respect of public benefit when reviewing the aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Key activity & achievements 2022/23

In 2022/23, the organisation returned to pre pandemic ways of working and through consistent leadership and team working we have delivered on internal and external priorities as follows:

Internal:

- Ensuring our building is utilised by the VCSE sector and all our existing tenancies are supported during the reporting year. During 2022/23 we invested in our technology offer with the installation of three I3 Technologies smart touch screens improving the quality of resource to those organisations hiring our training rooms. This technology offers greater opportunities for hybrid meetings as well as easy to use combined applications. We have also introduced a smarter booking system and registration upon entry to the building.

External:

Calderdale Third Sector Development and Support

VAC remains a key partner within the Voluntary Sector Infrastructure Alliance (VSI Alliance); a locally governed partnership supporting the development of a strong, sustainable, and effective Third Sector. VAC staff, as part of the Alliance Team, have worked hard over the reporting period to support the VCSE including formulating responses to the cost-of-living crisis this included running two sector surveys which reported back into Calderdale's Health and Wellbeing Board and the Inclusive Economies Board.

Quality 4 Health + Wellbeing

Quality 4 Health + Wellbeing (Q4H+W) is a quality accreditation which VAC delivers across Calderdale and Kirklees. The standard, originally co-designed with the VCSE and NHS in Calderdale, supports VCSE organisations to demonstrate high quality support and service delivery and evidence the difference they make to service users' lives (person centred outcomes). It offers assurance for key stakeholders (funders, commissioners, referrers, and service users) increasing opportunities for the VCSE to support and participate in the delivery of the Health, Care and Wellbeing agenda.

Quality 4 Health +Wellbeing is a fully subsidised accreditation for groups delivering services across the Calderdale and Kirklees footprints, demonstrating local place-based system leaders investing in VCSE through a quality approach to promote integration of the VCSE into local service delivery and pathways.

2022/23 was a period of consolidation and renewing interest as the VCSE sector emerged from the COVID pandemic. The Quality and Engagement Team spent time re-engaging with accredited organisations, renewals and supporting those organisations that had seen their Quality 4 Health + journey stalled due to the pandemic achieve the accreditation.

Engagement Champions (Calderdale) & Community Voices (Kirklees)

VAC remained contracted (as part of the VSIA) to deliver and continually improve and evolve the engagement model for the VCSE and communities on behalf of Clinical Commissioning Groups across Calderdale and Kirklees.

During 2022/23, in addition to the Engagement Champions and Community Voices network lunches, training continued to be delivered online and the programme was enhanced to ensure it remained accessible and continued to help communities to have a voice to shape and influence positive changes to local health services. Work has continued with local organisations and funding partners we have successfully promoted the programmes across Calderdale and Kirklees and have been actively delivering training.

The work of the team continues to be critical to shaping local provision through training and harnessing the VCSE in driving engagement of local communities/ people of all ages and backgrounds.

VAC delivered Summer and Winter messaging projects, which saw Engagement Champions and Community Voices developing innovative ways of engaging with groups and individuals to support the local NHS Together Can We Campaign. The campaign encourages people in our communities to choose well and to opt for convenient self-care where safe to do so, with the aim of increasing their knowledge, promoting good health, and encouraging correct use of NHS services.

Active Calderdale

VAC continues to play a key role in the Active Calderdale programme and will focus on the adoption of the principles to drive change. With the piloting of the Active Calderdale Charter, VAC worked with eight groups to encourage "move more" ways of working. Out of the eight organisations VAC started working with, one organisation then put forward a boroughwide proposal and two could not continue due to capacity issues.

MFT - Moving forward Together.

Working with Newground his project gathers data on organisations activities that support those who are far removed from the labour market. The project provides the MFT Steering Group with insights into gaps in the sector or service delivery. It also aassists groups with small income generation opportunities via the Active Token Scheme. In 2022/23 the project has collated detailed intelligence of around 130 groups of 233 identified who are then connected with potential participants in their service. 2023 will see these groups benefit from a small financial input via the Active Token Scheme which will enable participants to pay any subscriptions required or enable the organisations to fund specific activities.

Membership

Throughout 2022/23 our focus remained on growing our membership including further development of the Strawberry Patch network with the reintroduction of in person meetings. During the year we continued with a tiered approach to membership from free sign up to a fully paid offer. In July 2022 an enhancement was offered with the introduction of Grantfinder ensuring that VAC can support Voluntary, Community & Social Enterprise (VCSE) Organisations to access tailored funding searches and alerts.

During 2022/23 we saw an increase in members from 28 to 91 - a 225% increase. Over 2022/23, VAC members saved a total of £1538.26 on room hire, training and ID Badges.

During the renewals process for 2023/24, 47 member organisations responded to our survey. When asked how likely they would be to recommend VAC membership, 97% responded either Likely, Very Likely or I already have.

Volunteers

Volunteering support and placement has been supported as part of the VSI Alliance since April 2018.

CALIPSO:

CALIPSO was formed as a response to the changing environment in which we currently operate whereby many public sector contracts and grant programmes from larger funders require a partnership or consortium approach to delivery. CALIPSO will act as a special purpose vehicle for Calderdale to deliver VCSE led consortia/partnership services or initiatives.

The developments for CALIPSO continued to be impacted on by the pandemic reducing team capacity however the commitment remains to get the organisation moving forward. Two services which were procured under CALIPSO during 2019/2020 which remain funded to date at a value of £170K per annum. VAC will continue to support the development of this special purpose vehicle to ensure investment is made across the VCSE, our sector works collaboratively for the benefit of local people and Calderdale as a place. 2023 will see a significant increase in contract value and a retender for services to be delivered. Additional investment opportunities will be sought to broaden the scope of work being contracted.

FINANCIAL REVIEW

Financial position

During the year income has exceeded expenditure by £55,208 (2022: £43,017). The total funds of the charity have increased to £452,753 (2022: £397,545) at 31st March 2023.

The unrestricted reserves of the charity are £439,186 (2022 : £315,196) at 31st March 2023.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to invest the monies of the charity not immediately required for the furtherance of its objects in or upon such investments, securities or property as may be thought fit subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law.

The Trustees, having reviewed the financial position of the charity and the reserves policy of retaining unrestricted funds to cover resources expended for a period of 3 to 6 months, feel that they are not currently able to make investments, but will continue to review the charity's position.

Reserves policy

The charity aims to maintain unrestricted general reserves at a level of between 3 to 6 months of the resources expended. The main funders of the charity are contractually obliged to give 3 months' notice should they wish to cease funding the charity. The Trustees have considered the need to set aside reserves to ensure:

i) sufficient funds to continue current activities for a limited period whilst alternative funding was arranged.
ii) adequate funds to discharge all financial and contractual liabilities.
iii) adequate bank balances to cover project funding which is received in arrears.
iv) sufficient funds for potential emergency repairs and renewals, not otherwise funded by grants.
v) sufficient funds to cover all contingent liabilities as detailed in the annually reviewed reserves policy appendices

FUTURE DEVELOPMENT

Following the changes to our staffing structure with internal promotions to the leadership team, VAC continued to be led by our interim CEO Kathryn Sullivan whilst VAC appointed a permanent CEO. Julie Robinson took up post in May 2022. Kathryn and Julie worked together throughout May to ensure a smooth handover. The Trustees will continue to ensure the charity remains responsive to member needs, remains aligned to the objects and works consistently to become financially resilient and sustainable during what will be a challenging year for all sectors.

We are committed to ensuring our support and services as part of (and beyond) the VSI Alliance remains flexible and delivers impact for those we serve. Our membership offer will also continue to evolve and reshape linked to what our sector needs to keep strong and resilient over coming months and years.

VAC will continue to play a role in ensuring we create connectivity, opportunities, and solutions for all we are here to serve. We will look at sustainable ways in which to continue to provide support for the sector and the communities our sector support.

We will continue our regionally focused collaborations linking into the continued developments as part of the Integrated Care System (West Yorkshire Integrated Care Board) and keep engaged at a local level to ensure we remain a strong ambassador for the sector and well placed to ensure the contribution from the sector to the health and economic wellbeing of local places, communities, and economy.

CALIPSO will continue to be a priority for 2023/224 and will, in time, further strengthen sector resilience in Calderdale.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, its Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Recruitment, appointment, induction and training of new Trustees

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

Following its introduction in August 2021 an enhanced induction programme continues to be in place and all new trustees are given an induction pack consisting of governing document, background and staffing information, strategic plan, plus relevant information for trustees (e.g., minutes and previous yearly accounts). New trustees also follow a formalised 12 month induction/training programme. Half hourly development sessions have taken place as scheduled prior to each Board meeting focusing on areas for development which are identified by Trustees at the annual away day.

Trustees undertake training as required including Board development activities and away days for strategic planning and development of the organisation. The Chair and Vice Chair during this year has maintained membership of the Association of Chairs to support our work on Board effectiveness and maturity.

The organisation continually reviews and improves processes linked to the Trustee recruitment and induction process including documentation.

At the time of drafting this report the Charity has 9 Trustees.

All new Trustees are appointed by the Board or elected by the Members to enable achievement of the charitable objects and to ensure:

- The organisation remains a going concern
- We continue to deliver on our charitable objects for the benefit and advancement of the voluntary and community sector and communities of benefit
- Development of the organisation to become sustainable, remain responsive & fit for purpose

All Trustees act in the best interests of the organisation/charity at all times.
During a time of exceptional social and economic challenges, the Board has maintained a focus on ensuring we have been actively supporting the sector and communities we service. We continue to focus on tackling inequality and promoting equality and diversity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees administer the charity. In line with our governing document, the board can be made up of up to 12 elected members, (6 individuals and 6 nominees of a member organisation). As the membership model is evolving, Trustees continue to always work in the best interests of the charity.

The Board have an annual cycle of business with meetings scheduled on a bi-monthly basis. Sub-committees have been set up to provide oversight and scrutiny on internal operations these include Finance and Risk, People and Culture, Membership and Communications and Projects and Performance. Additional Task & Finish Group meetings are scheduled as required to support continued developments in line with the strategic plan, in 2022 this included a building development task and finish group.

The recruitment of new Trustees is undertaken by the Board of Trustees and delegates the responsibility of the day-to-day running of the organisation to the Chief Executive Officer (CEO).

It is the overall responsibility of the CEO to ensure that the charity delivers against the organisational/strategic plan and key performance indicators as set out in all of its funded activity. To ensure all deliverables are being met and on target, the CEO meets those who are responsible for key activity on a monthly basis for information sharing and reporting with a view to managing and mitigating any emerging risks or issues.

Wider network

VAC is a member of NAVCA (National Association for Voluntary and Community Action) and NCVO (National Council for Voluntary Organisations).

VAC primarily serves the Borough of Calderdale but as the organisation has evolved, we are also responsible for contract delivery in Kirklees. We deliver the Quality4Health & Wellbeing Standard to a number of local, regional and nationally based Voluntary and Community Sector organisations. The focus on quality for the VCS sector is aimed at supporting the sustainability of our sector i.e., to promote greater opportunities in line with social prescribing and wider developments locally, regionally and nationally.

Through its work VAC develops, and continues to sustain, links with similar organisations across the region and beyond. The VAC CEO is the Calderdale place lead at a system leadership level representing the Voluntary, Community & Social Enterprise (VCSE) Sector and a member of the Harnessing Power of Communities Programme Board which sits under the WYICB.

During this year VAC has continued to play the role of VCSE System Lead for the sector in relation to Calderdale Cares Partnership Board and other strategic boards and forums in Place.

VAC continues to be a member of the Calderdale Health & Wellbeing Board, Health Leads Group, Calderdale Community Collaborative Programme Board (3CPB), Staying Well Board, Ageing Well Board, Active Calderdale Transformation Board, Voluntary Community Sector Chief Officers Forum, the Joint Strategic Needs Assessment Board, Urgent Care Programme Board and a range of integrated commissioning forums to ensure Voluntary and Community Sector inclusion and resilience.

Related parties

Over the year, the charity has worked closely with a range of organisations and partners including Calderdale and Kirklees ICB, Calderdale Council, Kirklees Council, Calderdale and Huddersfield NHS Hospital Trust, South West Yorkshire Partnership Foundation Trust, Calderdale College, North Bank Forum, West Yorkshire Accountancy Service (WYCAS) and Locality.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk log and a compliance schedule are in place and routinely reviewed by the Board including review of relevant legislation over the past year to ensure that the charity remains compliant in all areas.

The majority of our financial transactions continue to be via BACS and our financial procedures are written to manage the risk within this process including rigour around permission levels when using online banking.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04115234 (Not specified/Other)

Registered Charity number
1087518

Registered office
Resource Centre
Hall Street
Halifax
West Yorkshire
HX1 5AJ

Trustees
Tracy Ann Saunders
Annette Armstrong-Sam (resigned 25/1/23)
Lucy Elizabeth Charlotte Clay
Samantha McCormick
John Needell
Nadeem Nisar Raja (resigned 15/5/23)
Amanda Frances Smith (appointed 1/10/22)
Dawn Whiteley MBE
Kenneth Hunter Sanderson (appointed 1/12/22)
Lauren Hemmings (appointed 21/12/22)

The following trustees hold the office of:

Chair - Tracy Ann Saunders

Independent Examiner
BK Plus Ltd
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Solicitors
Finn Gledhill
1- 4 Harrison Road
Halifax
West Yorkshire

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Unity Trust Bank
Nine Brindley Place
Birmingham
West Midlands

Senior Management Team

Chief Executive Officer	-	Julie Robinson (From 16/5/22)
Head of Membership & Communications	-	Emma Worsley
Head of Partnerships & Programmes	-	Jayne O'Connell
Head of Business Support & Innovation	-	Gary Gordon

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Voluntary & Community for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 6.12.23 and signed on its behalf by:

T A Saunders

Tracy Ann Saunders - Trustee

Independent examiner's report to the trustees of Voluntary & Community ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

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

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

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

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

V J Atkinson FCA
The Institute of Chartered Accountants in England and Wales

BK Plus Ltd
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

BK Plus Ltd

Date: 11 December 2023

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
VCSE Development and Support		122,775	663,663	786,438	831,800
Other income		4,083	-	4,083	6,355
Other trading activities	2	13,669	54,991	68,660	116,444
Investment income	3	18,097	-	18,097	24,845
Total		158,624	718,654	877,278	979,444
EXPENDITURE ON					
Raising funds	5	2,258	-	2,258	11,537
Charitable activities	6				
Building - Community Resource		7,584	-	7,584	10,044
Provision of Wellbeing Services		-	419,928	419,928	517,844
VCSE Development and Support		40,624	315,943	356,567	360,563
Governance Costs		35,733	-	35,733	36,439
Total		86,199	735,871	822,070	936,427
NET INCOME/(EXPENDITURE)		72,425	(17,217)	55,208	43,017
Transfers between funds	17	51,565	(51,565)	-	-
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		-	-	-	(28,719)
Net movement in funds		123,990	(68,782)	55,208	14,298
RECONCILIATION OF FUNDS					
Total funds brought forward		315,196	82,349	397,545	383,247
TOTAL FUNDS CARRIED FORWARD		439,186	13,567	452,753	397,545

The notes form part of these financial statements

Balance Sheet
31st March 2023

	Notes	31/3/23 £	31/3/22 £
FIXED ASSETS			
Tangible assets	12	249,891	253,031
CURRENT ASSETS			
Debtors	13	214,744	350,558
Cash at bank and in hand		767,222	840,553
		981,966	1,191,111
CREDITORS			
Amounts falling due within one year	14	(779,104)	(1,046,597)
NET CURRENT ASSETS		202,862	144,514
TOTAL ASSETS LESS CURRENT LIABILITIES		452,753	397,545
NET ASSETS		452,753	397,545
FUNDS	17		
Unrestricted funds		439,186	315,196
Restricted funds		13,567	82,349
TOTAL FUNDS		452,753	397,545

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31st March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 6/12/23 and were signed on its behalf by:

Tracy Ann Saunders - Trustee

The notes form part of these financial statements

Cash Flow Statement
for the Year Ended 31st March 2023

	Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities			
Cash generated from operations	1	(67,164)	(378,569)
Interest paid		-	(413)
Net cash used in operating activities		(67,164)	(378,982)
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,167)	(6,113)
Net cash used in investing activities		(6,167)	(6,113)
Cash flows from financing activities			
Loan repayments in year		-	(19,425)
Net cash provided by/(used in) financing activities		-	(19,425)
Change in cash and cash equivalents in the reporting period		(73,331)	(404,520)
Cash and cash equivalents at the beginning of the reporting period		840,553	1,245,073
Cash and cash equivalents at the end of the reporting period		767,222	840,553

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31st March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/23	31/3/22
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	55,208	43,017
Adjustments for:		
Depreciation charges	9,307	8,484
Interest paid	-	413
Decrease/(increase) in debtors	135,814	(294,764)
Decrease in creditors	(267,493)	(135,719)
Net cash used in operations	(67,164)	(378,569)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
Net cash			
Cash at bank and in hand	840,553	(73,331)	767,222
	840,553	(73,331)	767,222
Total	840,553	(73,331)	767,222

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charityhas entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 statement of financial activities when receivable.

Grants where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from investments is included in the year in which it is receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on revaluation
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds have been designated for specific purposes by the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31/3/23	31/3/22
	£	£
Quality for Health income	54,991	105,000
Room hire	13,038	11,444
Training income	631	-
	68,660	116,444

3. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Rents received	18,097	24,845

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/23	31/3/22
		£	£
Charitable activities income	VCSE Development and Support	786,438	831,800
Membership fees	Other income	306	401
Other income	Other income	3,777	5,954
		790,521	838,155

continued...

5. RAISING FUNDS

Other trading activities

	31/3/23	31/3/22
	£	£
Room hire	2,258	11,537

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Building - Community Resource	7,584	-	7,584
Provision of Wellbeing Services	419,928	-	419,928
VCSE Development and Support	355,602	-	355,602
Governance Costs	-	35,733	35,733
Charitable activities	965	-	965
	784,079	35,733	819,812

7. SUPPORT COSTS

	Governance costs
	£
Governance Costs	35,733

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23	31/3/22
	£	£
Depreciation - owned assets	9,307	8,484

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

	31/3/23	31/3/22
	£	£
Trustees' expenses	-	50

continued...

10. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	294,850	260,829
Social security costs	20,027	22,062
Other pension costs	11,938	10,156
	326,815	293,047

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

	31/3/23	31/3/22
Direct Charitable Activities - Projects	11	12
Senior Management	4	2
	15	14

No employees received emoluments in excess of £60,000.

The key management personnel of the charity have been identified as the Chief Executive and Heads of Membership & Communications, Partnership & Programmes and Business Support & Innovation.

The aggregate employment benefits, including employers national insurance and pension contributions, for these key management personnel for the year was £148,624 (2022: £131,349).

The salaries of these key management are set by annual review and confirmed by the trustees.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
VCSE Development and Support	12,094	819,706	831,800
Other income	6,355	-	6,355
Other trading activities	116,444	-	116,444
Investment income	24,845	-	24,845
Total	159,738	819,706	979,444
EXPENDITURE ON			
Raising funds	11,067	470	11,537
Charitable activities			
Building - Community Resource	10,044	-	10,044
Provision of Wellbeing Services	-	517,844	517,844
VCSE Development and Support	98,475	262,088	360,563
Governance Costs	36,190	249	36,439

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	155,776	780,651	936,427
NET INCOME	3,962	39,055	43,017
Transfers between funds	(1)	1	-
Other recognised gains/(losses)			
Gains/(losses) on revaluation of fixed assets	(28,719)	-	(28,719)
Net movement in funds	(24,758)	39,056	14,298
RECONCILIATION OF FUNDS			
Total funds brought forward	339,954	43,293	383,247
TOTAL FUNDS CARRIED FORWARD	315,196	82,349	397,545

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST OR VALUATION				
At 1st April 2022	250,000	18,916	60,342	329,258
Additions	-	6,167	-	6,167
At 31st March 2023	250,000	25,083	60,342	335,425
DEPRECIATION				
At 1st April 2022	5,606	11,163	59,458	76,227
Charge for year	5,606	3,480	221	9,307
At 31st March 2023	11,212	14,643	59,679	85,534
NET BOOK VALUE				
At 31st March 2023	238,788	10,440	663	249,891
At 31st March 2022	244,394	7,753	884	253,031

continued...

12. TANGIBLE FIXED ASSETS - continued

Cost or valuation at 31st March 2023 is represented by:

	Freehold property	Plant and machinery	Fixtures and fittings	Totals
	£	£	£	£
Valuation in 2022	250,000	-	-	250,000
Cost	-	25,083	60,342	85,425
	250,000	25,083	60,342	335,425

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	31/3/23	31/3/22
	£	£
Cost	170,000	170,000
Aggregate depreciation	45,360	42,840
Value of land in freehold land and buildings	44,000	44,000

Freehold land and buildings were valued on an open market basis on 10th February 2022 by Walker Singleton Chartered Surveyors.

The valuation shows a reduction in value from the previous valuation of £350,000 which was undertaken in 2012.

Depreciation of 2% is to be charged on the value (excluding land) of £185,000 within freehold property over the remaining 33 years from 31 March 2022. This has resulted in an annual depreciation charge of £5,606.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade debtors	184,533	344,478
Prepayments and accrued income	30,211	6,080
	214,744	350,558

continued...

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade creditors	9,152	18,302
Social security and other taxes	1,059	12,804
Other creditors	1,974	7,476
Tenants deposits	580	680
Accruals and deferred income	766,339	1,007,335
	779,104	1,046,597

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/23	31/3/22
	£	£
Within one year	1,134	1,945
Between one and five years	-	1,134
	1,134	3,079

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/23 Total funds	31/3/22 Total funds
	£	£	£	£
Fixed assets	249,891	-	249,891	253,031
Current assets	968,399	13,567	981,966	1,191,111
Current liabilities	(779,104)	-	(779,104)	(1,046,597)
	439,186	13,567	452,753	397,545

continued...

17. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	285,070	72,425	51,565	409,060
Designated building fund	30,126	-	-	30,126
	315,196	72,425	51,565	439,186
Restricted funds				
Active Calderdale	3,282	(475)	-	2,807
Calderdale Clinical Commissioning Group	10,209	-	(10,209)	-
Calderdale Clinical Commissioning Group - Non Recurrent Funding	174	54	-	228
Calipso Development	23,152	(14,920)	-	8,232
Community Foundation for Calderdale	2,300	-	-	2,300
Engagement	1,568	889	(2,457)	-
HPOC 1	2,872	-	(2,872)	-
LWAB	2,500	(2,500)	-	-
Public Health	238	(238)	-	-
Public Health Alliance	27	(27)	-	-
SWYFT	25,000	-	(25,000)	-
Time2gether	11,027	-	(11,027)	-
	82,349	(17,217)	(51,565)	13,567
TOTAL FUNDS	397,545	55,208	-	452,753

continued...

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,624	(86,199)	72,425
Restricted funds			
Active Calderdale	49,788	(50,263)	(475)
Calderdale Clinical Commissioning Group - Non Recurrent Funding	181,279	(181,225)	54
Calderdale Clinical Commissioning Group (2023)	5,000	(5,000)	-
Calipso Development	180,800	(195,720)	(14,920)
Engagement	2,792	(1,903)	889
HPOC 2	5,670	(5,670)	-
Kirklees Council	110,004	(110,004)	-
LWAB	-	(2,500)	(2,500)
MFT - Moving Forward Together	8,321	(8,321)	-
Public Health	-	(238)	(238)
Public Health Alliance	60,000	(60,027)	(27)
SWYFT	25,000	(25,000)	-
Winter Pressures	90,000	(90,000)	-
	718,654	(735,871)	(17,217)
TOTAL FUNDS	877,278	(822,070)	55,208

continued...

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	299,783	(14,712)	(1)	285,070
Designated building fund	40,171	(10,045)	-	30,126
	339,954	(24,757)	(1)	315,196
Restricted funds				
Active Calderdale	-	3,282	-	3,282
Calderdale Clinical Commissioning Group	10,209	-	-	10,209
Calderdale Clinical Commissioning Group - Non Recurrent Funding	174	-	-	174
Calipso Development	9,552	-	-	9,552
Community Foundation for Calderdale	2,300	-	-	2,300
Engagement	(72)	1,640	-	1,568
HPOC 1	2,872	-	-	2,872
LWAB	-	2,500	-	2,500
Peer Support	1,750	1,750	-	3,500
Public Health	238	-	-	238
Public Health Alliance	-	27	-	27
Safe Space	5,050	5,050	-	10,100
Support and Integration Fund	(1)	-	1	-
SWYFT	-	25,000	-	25,000
Time2gether	11,221	(194)	-	11,027
	43,293	39,055	1	82,349
TOTAL FUNDS	383,247	14,298	-	397,545

continued...

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	159,739	(145,732)	(28,719)	(14,712)
Designated building fund	(1)	(10,044)	-	(10,045)
	159,738	(155,776)	(28,719)	(24,757)
Restricted funds				
Active Calderdale	32,497	(29,215)	-	3,282
Calderdale Clinical Commissioning Group	60,000	(60,000)	-	-
Calderdale Clinical Commissioning Group - Non Recurrent Funding	83,974	(83,974)	-	-
Calderdale Food Network	17,775	(17,775)	-	-
Engagement	65,175	(63,535)	-	1,640
Health Inequalities	8,250	(8,250)	-	-
HPOC 1	13,000	(13,000)	-	-
HPOC 2	8,804	(8,804)	-	-
LWAB	17,500	(15,000)	-	2,500
Peer Support	27,500	(25,750)	-	1,750
Public Health	40,900	(40,900)	-	-
Public Health Alliance	91,031	(91,004)	-	27
Safe Space	153,300	(148,250)	-	5,050
SWYFT	20,000	5,000	-	25,000
Time2gether	-	(194)	-	(194)
Winter Pressures	180,000	(180,000)	-	-
	819,706	(780,651)	-	39,055
TOTAL FUNDS	979,444	(936,427)	(28,719)	14,298

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	299,783	57,713	51,564	409,060
Designated building fund	40,171	(10,045)	-	30,126
	339,954	47,668	51,564	439,186
Restricted funds				
Active Calderdale	-	2,807	-	2,807
Calderdale Clinical Commissioning Group	10,209	-	(10,209)	-
Calderdale Clinical Commissioning Group - Non Recurrent Funding	174	54	-	228
Calipso Development	9,552	(14,920)	-	(5,368)
Community Foundation for Calderdale	2,300	-	-	2,300
Engagement	(72)	2,529	(2,457)	-
HPOC 1	2,872	-	(2,872)	-
Peer Support	1,750	1,750	-	3,500
Public Health	238	(238)	-	-
Safe Space	5,050	5,050	-	10,100
Support and Integration Fund	(1)	-	1	-
SWYFT	-	25,000	(25,000)	-
Time2gether	11,221	(194)	(11,027)	-
	43,293	21,838	(51,564)	13,567
TOTAL FUNDS	383,247	69,506	-	452,753

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	318,363	(231,931)	(28,719)	57,713
Designated building fund	(1)	(10,044)	-	(10,045)
	318,362	(241,975)	(28,719)	47,668
Restricted funds				
Active Calderdale	82,285	(79,478)	-	2,807
Calderdale Clinical Commissioning Group	60,000	(60,000)	-	-
Calderdale Clinical Commissioning Group - Non Recurrent Funding	265,253	(265,199)	-	54
Calderdale Clinical Commissioning Group (2023)	5,000	(5,000)	-	-
Calderdale Food Network	17,775	(17,775)	-	-
Calipso Development	180,800	(195,720)	-	(14,920)
Engagement	67,967	(65,438)	-	2,529
Health Inequalities	8,250	(8,250)	-	-
HPOC 1	13,000	(13,000)	-	-
HPOC 2	14,474	(14,474)	-	-
Kirklees Council	110,004	(110,004)	-	-
LWAB	17,500	(17,500)	-	-
MFT - Moving Forward Together	8,321	(8,321)	-	-
Peer Support	27,500	(25,750)	-	1,750
Public Health	40,900	(41,138)	-	(238)
Public Health Alliance	151,031	(151,031)	-	-
Safe Space	153,300	(148,250)	-	5,050
SWYFT	45,000	(20,000)	-	25,000
Time2gether	-	(194)	-	(194)
Winter Pressures	270,000	(270,000)	-	-
	1,538,360	(1,516,522)	-	21,838
TOTAL FUNDS	1,856,722	(1,758,497)	(28,719)	69,506

The restricted funds of the charity represent monies received and expended for a specific purpose or project, with restrictions imposed by the funder.

Calderdale CCG / NHS
Capacity and capability building programme funded by Calderdale CCG, targeted at groups delivering in the health arena.

Calipso Development
Funding by Calderdale CCG to set up and develop a special purpose vehicle for Calderdale to deliver consortium based solutions to local and wider funding opportunities.

continued...

17. MOVEMENT IN FUNDS - continued

Molly and Bill
Funded by Calderdale MBC Adult Health & Social Care Directorate to provide enrichment activities through community based volunteers within residential care home settings with the aim of increasing and improving individuals quality of life.

Support Integration
Funded through community foundation for Calderdale with the aim of creating strong and connected VCS sector organisations who focus on supporting asylum seekers, migrants and refugees through a series of learning, training and development opportunities.

Vanguard
Originally funded through Calderdale CCG to support the development of community hubs now reconfigured to fund the roll out of the Quality for Health Quality Assurance System roll out into charities across Calderdale and support the development of the integrated platform for Calderdale.

Weekend Care
Funded by Calderdale MBC and Calderdale CCG to provide day support for older people at the weekends. This service became independent of VAC from the end of May 2018.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

19. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

Detailed Statement of Financial Activities for the Year Ended 31st March 2023

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Other trading activities		
Quality for Health income	54,991	105,000
Room hire	13,038	11,444
Training income	631	-
	68,660	116,444
Investment income		
Rents received	18,097	24,845
Charitable activities		
Charitable activities income	786,438	831,800
Membership fees	306	401
Other income	3,777	5,954
	790,521	838,155
Total incoming resources	877,278	979,444
EXPENDITURE		
Other trading activities		
Room hire	2,258	11,537
Charitable activities		
Trustees' expenses	-	50
Wages	294,850	260,829
Social security	20,027	22,062
Pensions	11,938	10,156
Rates and water	794	1,697
Insurance	2,855	2,728
Light and heat	8,016	5,295
Telephone	7,054	7,149
Printing, postage and stationery	3,760	2,984
Advertising and publicity	-	1,099
Sundries	320	(16,549)
Repairs and maintenance	8,126	12,044
Cleaning	1,290	826
Project activity	372,144	516,247
Subscriptions	1,795	959
Training	549	544
Carried forward	733,518	828,120

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	31/3/23	31/3/22
	£	£
Charitable activities		
Brought forward	733,518	828,120
Catering and hospitality	1,158	340
Volunteer travel and subsistence	-	3
Staff travel and subsistence	615	90
Freelance fees	36,075	30,197
Professional fees	875	1,898
Bank charges	994	189
Redundancy and secondment wages	-	1,600
Recruitment expenses	965	17,117
Bad debts	572	-
Depreciation - Freehold property	5,606	5,606
Depreciation - Plant & machinery	3,480	2,584
Depreciation - Fixtures & fittings	221	294
Mortgage interest	-	413
	784,079	888,451
Support costs		
Governance costs		
Accountancy fees	4,200	4,731
IT and computer expenses	31,533	31,708
	35,733	36,439
Total resources expended	822,070	936,427
Net income	55,208	43,017

This page does not form part of the statutory financial statements

VOLUNTARY & COMMUNITY

England & Wales - Charity number 1087518

Accounts

REGISTERED COMPANY NUMBER: 04115234
REGISTERED CHARITY NUMBER: 1087518

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st March 2022

for

VOLUNTARY & COMMUNITY

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

VOLUNTARY & COMMUNITY

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for the Year Ended 31st March 2022

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Report of the Trustees
for the Year Ended 31st March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- to promote any charitable purposes for the benefit of the community in the area Borough of Calderdale and neighbouring districts across West Yorkshire (hereinafter called 'the area of benefit') in such charitable ways as the Trustees think fit and, in particular, the advancement of voluntary and community groups to improve the quality of life of the community in the area of benefit;

- to promote any other charitable purposes within the United Kingdom which are, in the opinion of the Trustees, beneficial to the community, with a preference for those in the area of benefit;

- to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council, representatives of the voluntary and community organisations and statutory authorities within the area of benefit.

The charity's main aims for the year were to maintain delivery of existing contracts and/ or repurpose activity following discussion with funders to remain responsive to needs during the pandemic. All work undertaken continued to align with VAC objects and strategy.

Public benefit

The Trustees have complied with their duty under Section 17 (5) of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission in respect of public benefit when reviewing the aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Key activity & achievements 2021/22

In 2021/22, the organisation continued to be challenged and stretched by the impact of the pandemic; however, through consistent leadership and team working we have delivered on internal and external priorities as follows:

Internal:

- Ensuring our building, all of our operations and practices have improved and evolved in line with pandemic measures keeping our people safe, our building utilised and all of our existing tenancies across the building in place during the reporting year.

Response to the Pandemic:

- A Covid-19 Resource Hub which was developed by the Communications Officer for VAC continued to ensure the sector remained connected and information or resources where shared were available to all.
- VAC employed a Covid Response Co-ordinator for Calderdale with Public Health funding who has successfully led the Covid Community Champions Programme, provided coordination for Mutual Aid Group Activity and acted as an anchor for wider sector coordination of support, services, testing approaches and also the vaccination programme.
- The VAC CEO and wider team have played an important part in maintaining the profile, distributing resources, sharing insight and learning throughout this period. VAC is now focusing on the role of the VCSE through recovery and beyond.

Calderdale Third Sector Development and Support

VAC remains a key partner within the Voluntary Sector Infrastructure Alliance (VSI Alliance); a locally governed partnership supporting the development of a strong, sustainable and effective Third Sector. VAC staff, as part of the Alliance Team, have worked hard over the reporting period to support the VCSE at this unprecedented time.

Quality 4 Health + Wellbeing

Quality 4 Health + Wellbeing (Q4H+W) is a quality standard which VAC delivers across Calderdale, as well as regionally and nationally. The standard, co-designed with the VCSE in Calderdale, supports VCSE organisations to demonstrate high quality support and service delivery and evidence the difference they make to service users' lives (person centred outcomes).

We enabled organisations to put a hold on the accreditation where required and ensured we remained supportive to continue building on organisational resilience during this time across Calderdale and Kirklees.

Engagement Champions (Calderdale) & Community Voices (Kirklees)

VAC remained contracted (as part of the VSIA) to deliver and continually improve and evolve the engagement model for the VCSE and communities on behalf of Clinical Commissioning Groups across Calderdale and Kirklees.

During 2021/22, all training continued to be delivered online and the programme was enhanced to ensure it remained accessible and continued to help communities to have a voice to shape and influence positive changes to local health services. Many trained individuals from previous years linked to local organisations did not feel they could continue during the pandemic due to a range or personal or organisational capacity issues. However, working collaboratively with local organisations and funding partners we have successfully promoted the programmes across Calderdale and Kirklees and have been actively delivering training.

The work of the team continues to be critical to shaping local provision through training and harnessing the VCSE in driving engagement of local communities/ people of all ages and backgrounds.

Active Calderdale

Vac continue to play a key role in the Active Calderdale programme and will focus on the adoption of the principles to drive change.

Volunteers
Volunteering support and placement has been supported as part of the VSI Alliance since April 2018.

VAC as a charity remains focussed on working with and providing opportunities for volunteers through its projects and activities where possible. During 2020/21 our focus was on supporting volunteer activity on the Covid-19 response and we have done this by recruiting Community Covid Champions, supporting mutual aid groups and ensuring we have been promoting volunteer opportunities to help people shielding or those isolated through the Council run Volunteer Hub (now transferred to the VSI Alliance).

CALIPSO:
CALIPSO was formed as a response to the changing environment in which we currently operate whereby many public sector contracts and grant programmes from larger funders require a partnership or consortium approach to delivery. CALIPSO will act as a special purpose vehicle for Calderdale to deliver VCSE led consortia/partnership services or initiatives.

The developments for CALIPSO continued to be impacted on by the pandemic reducing team capacity however the commitment remains to get the organisation moving forward. Two services were procured under CALIPSO during 2019/2020 which remain funded to date at a value of £170K per annum. VAC will continue to support the development of this special purpose vehicle to ensure investment is made across the VCSE, our sector works collaboratively for the benefit of local people and Calderdale as a place.

FINANCIAL REVIEW
Financial position
During the year income has exceeded expenditure by £43,017 (2021: £68,960). The total funds of the charity have increased to £397,545 (2021: £383,247) at 31st March 2022. The unrestricted reserves of the charity are £315,196 (2021 £339,954) at 31st March 2022.

Investment policy and objectives
Under the Memorandum and Articles of Association, the charity has the power to invest the monies of the charity not immediately required for the furtherance of its objects in or upon such investments, securities or property as may be thought fit subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law.

The Trustees, having reviewed the financial position of the charity and the reserves policy of retaining unrestricted funds to cover resources expended for a period of 3 to 6 months, feel that they are not currently in a position to make investments, but will continue to review the charity's position.

Reserves policy
The charity aims to maintain unrestricted general reserves at a level of between 3 to 6 months of the resources expended. The main funders of the charity are contractually obliged to give 3 months' notice should they wish to cease funding the charity. The Trustees have considered the need to set aside reserves to ensure:

i) sufficient funds to continue current activities for a limited period whilst alternative funding was arranged;
ii) adequate funds to discharge all financial and contractual liabilities;
iii) adequate bank balances to cover project funding which is received in arrears;
iv) sufficient funds for potential emergency repairs and renewals, not otherwise funded by grants.

FUTURE DEVELOPMENT

Following the changes to our staffing structure with internal promotions to the leadership team, vac continues to be led by our interim CEO this follows the resignation of Dipika Kaushal, a permanent CEO will take up post in May 2022 The Trustees will continue to ensure the charity remains responsive to member needs, remains aligned to the objects and works consistently to become financially resilient and sustainable during what will be a challenging year for all sectors.

During the early part of 2021/22, VAC has been undertook consultation with both members and non-members to ensure we continue to listen and remain responsive to local VCSE sector needs. We are committed to ensuring our support and services as part of (and beyond) the VSI Alliance remains flexible and delivers impact for those we serve. Our membership offer will also continue to evolve and reshape linked to what our sector needs to keep strong and resilient over coming months and years. The new membership model was launched at the end of 2021. The new offer includes both a free and enhanced, paid membership, reflecting the sector's feedback and needs. The refreshed membership offer will focus on four main areas: Promotion, Networking, Development and Information.

VAC will continue to encourage peer support across the sector over the coming year to ensure the sector continue to be supported as part of place-based developments. Peer support for our sector in Calderdale has been critical at a time when everything has been moved from face to face to online working; moving forward the collective effort needed to promote recovery from the pandemic, tackle inequalities and climate change will need us to work differently. VAC will play a role in ensuring we create connectivity, opportunities and solutions for all we are here to serve. We will look at sustainable ways in which to continue to provide support for the sector and the communities our sector support.

We will continue our regionally focused collaborations linking into the continued developments as part of the Integrated Care System (West Yorkshire & Harrogate Partnership) and keep engaged at a local level to ensure we remain a strong ambassador for the sector and well placed to ensure the contribution from the sector to the health and economic wellbeing of local places, communities and economy.

CALIPSO will continue to be a priority for 2022/223 and will, in time, further strengthen sector resilience in Calderdale.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Following a review of the constitution in Jan 2022 the Charity is controlled by its governing document, its Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment, appointment, induction and training of new Trustees

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

In August 21 an enhanced induction programme was introduced and all new trustees are given an induction pack consisting of governing document, background and staffing information, strategic plan, plus relevant information for trustees (e.g., minutes and previous yearly accounts). New trustees also follow a formalised 12 month induction/training programme. Half hourly development sessions are usually scheduled prior to each Board meeting focusing on areas for development which are identified by Trustees at the annual away day. In September 2021 the Board accepted a recommendation to adopt a speaker programme to run in tandem with the board development programme. In Nov 21 we launched the new trustee recruitment process which was externally advertised for new trustees based on skills gap identified and a desire to represent our community and increase trustee interest from people with lived experience, from minority backgrounds, Black & Asian and younger & those new to trusteeship. This was then followed by the launch of the member trustee recruitment process in March 2022 at the first networking event.

Trustees undertake training as required including Board development activities and away days for strategic planning and development of the organisation. The Chair and Vice Chair during this year has maintained membership of the Association of Chairs to support our work on Board effectiveness and maturity.

The organisation continually reviews and improves processes linked to the Trustee recruitment and induction process including documentation.

Following the resignation of the Chair in June 2021 the Vice/Acting Chair was approved in the role of Chair of VAC in July 2021. At the time of drafting this report the Charity has 8 Trustees.

All new Trustees are approved by the Board to enable achievement of the charitable objects and to ensure:

- The organisation remains a going concern
- We continue to deliver on our charitable objects for the benefit and advancement of the voluntary and community sector and communities of benefit
- Development of the organisation to become sustainable, remain responsive & fit for purpose

All Trustees act in the best interests of the organisation/charity at all times.
During a time of exceptional social and economic challenges, the Board has maintained a focus on ensuring we have been actively supporting the sector and communities we service. During 2021, we renewed our focus on tackling inequality and promoting equality and diversity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees administer the charity. In line with our governing document, the board can be made up of up to 12 elected members, (6 individuals and 6 nominees of a member organisation). As the membership model is evolving, Trustees continue to work in the best interests of the charity at all times.

The Board have an annual cycle of business with meetings scheduled on a bi-monthly basis. Sub-committees have been set up to provide oversight and scrutiny on Internal Operations and Business Development. Additional Task & Finish Group meetings are scheduled as required to support continued developments in line with the strategic plan.

The recruitment of new Trustees is undertaken by the Board of Trustees and delegates the responsibility of the day-to-day running of the organisation to the Chief Executive Officer (CEO).

It is the overall responsibility of the CEO to ensure that the charity delivers against the organisational/strategic plan and key performance indicators as set out in all of its funded activity. To ensure all deliverables are being met and on target, the CEO meets those who are responsible for key activity on a monthly basis for information sharing and reporting with a view to managing and mitigating any emerging risks or issues.

During the year, the building mainly remained closed, slowly reopening as restrictions eased throughout the year and all operations have been online to continue our work and support to the sector and communities we serve.

Wider network

VAC is a member of NAVCA (National Association for Voluntary and Community Action) and NCVO (National Council for Voluntary Organisations).

VAC primarily serves the Borough of Calderdale but as the organisation has evolved, we are also responsible for contract delivery in Kirklees. We deliver the Quality 4 Health + Wellbeing Standard to a number of local, regional and nationally based Voluntary and Community Sector organisations. The focus on quality for the VCS sector is aimed at supporting the sustainability of our sector i.e., to promote greater opportunities in line with social prescribing and wider developments locally, regionally and nationally.

Through its work VAC develops, and continues to sustain, links with similar organisations across the region and beyond. The VAC CEO is the Calderdale place lead for the West Yorkshire and Harrogate Health & Care Partnership (WYHCP) at a system leadership level representing the Voluntary, Community & Social Enterprise (VCSE) Sector and a member of the Harnessing Power of Communities Programme Board which sits under the WYHCP.

During this year VAC has continued to play the role of VCSE System Lead for the sector in responding to the impact of Covid-19 on the sector and communities. This has included representation on the Local Outbreak Management Board and wider forums for responding to local needs.

VAC has also been active as a Local Infrastructure Organisation as part of the national VCS Emergency Partnership Network feeding in intelligence on local need and unmet needs contributing to national planning, lobbying and investment for the non-profit sector to remain supporting grass roots communities.

VAC continues to be a member of the Calderdale Health & Wellbeing Board, Health Leads Group, Calderdale Community Collaborative Programme Board (formerly Care Closer to Home Alliance), Staying Well Steering Group, Active Calderdale Transformation Board, Voluntary Community Sector Chief Officers Forum, the Joint Strategic Needs Assessment Board, Urgent Care Programme Board and a range of integrated commissioning forums to ensure Voluntary and Community Sector inclusion and resilience.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Over the year, the charity has worked closely with a range of organisations and partners including Calderdale Clinical Commissioning Group, Greater Huddersfield Clinical Commissioning Group, Calderdale Council, Kirklees Council, Calderdale and Huddersfield NHS Hospital Trust, South West Yorkshire Foundation Hospital Trust, Calderdale College, Sector Support Calderdale/North Bank Forum, West Yorkshire Accountancy Service (WYCAS) and Locality. All parties have had a focus on responding to the Covid-19 Pandemic and VAC has been central to the response working with partners, particularly in Calderdale.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk log and a compliance schedule are in place and routinely reviewed by the Board including review of relevant legislation over the past year to ensure that the charity remains compliant in all areas.

The majority of our financial transactions continue to be via BACS and our financial procedures are written to manage the risk within this process including rigour around permission levels when using online banking.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04115234 (Not specified/Other)

Registered Charity number
1087518

Registered office
Resource Centre
Hall Street
Halifax
West Yorkshire
HX1 5AJ

Trustees
T A Saunders (Chair)
A Armstrong-Sam
K Auker (resigned 23/8/21)
L E C Clay (appointed 1/2/22)
J Gray (resigned 6/10/21)
C M Jones (resigned 28/10/21)
S McCormick
J Needell
N N Raja (appointed 14/3/22)
A Roe (resigned 12/10/21)
T E Shaw (nee Kinsey) (resigned 27/1/22)
A F Smith (appointed 1/10/22)
D Whiteley MBE
E J Woods-Bolger (resigned 11/6/21)

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Solicitors
Finn Gledhill
1- 4 Harrison Road
Halifax
West Yorkshire

Bankers
Unity Trust Bank
Nine Brindley Place
Birmingham
West Midlands

Senior Management Team

Chief Executive Officer	-	Dipika Kaushal (To 31/8/21)
	-	Kathryn Sullivan (From 1/9/21 to 31/5/22)
	-	Julie Robinson (From 16/5/22)
Head of Membership & Communications	-	Emma Worsley (From August 2021)
Head of Partnerships & Programmes	-	Jayne O'Connell (From August 2021)
Head of Business Support & Innovation	-	Gary Gordon (From January 2022)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Voluntary & Community for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 14/12/22 and signed on its behalf by:

T A Saunders - Trustee

Independent examiner's report to the trustees of Voluntary & Community ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

V J Atkinson FCA
Institute of Chartered Accountants in England and Wales
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Date: 16 December 2022

VOLUNTARY & COMMUNITY

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	14,963
Charitable activities					
VCSE Development and Support		12,094	819,706	831,800	867,159
Other income		6,355	-	6,355	1,044
Other trading activities	3	116,444	-	116,444	4,037
Investment income	4	24,845	-	24,845	16,559
Total		159,738	819,706	979,444	903,762
EXPENDITURE ON					
Raising funds	6	11,067	470	11,537	5,313
Charitable activities	7				
Building - Community Resource		10,044	-	10,044	6,455
Provision of Wellbeing Services		-	517,844	517,844	423,807
VCSE Development and Support		98,475	262,088	360,563	373,978
Governance Costs		36,190	249	36,439	25,249
Total		155,776	780,651	936,427	834,802
NET INCOME		3,962	39,055	43,017	68,960
Transfers between funds	19	(1)	1	-	-
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		(28,719)	-	(28,719)	-
Net movement in funds		(24,758)	39,056	14,298	68,960
RECONCILIATION OF FUNDS					
Total funds brought forward		339,954	43,293	383,247	314,287
TOTAL FUNDS CARRIED FORWARD		315,196	82,349	397,545	383,247

The notes form part of these financial statements

Balance Sheet
31st March 2022

	Notes	31/3/22 £	31/3/21 £
FIXED ASSETS			
Tangible assets	13	253,031	284,120
CURRENT ASSETS			
Debtors	14	350,558	55,795
Cash at bank and in hand		840,553	1,245,073
		1,191,111	1,300,868
CREDITORS			
Amounts falling due within one year	15	(1,046,597)	(1,201,741)
NET CURRENT ASSETS		144,514	99,127
TOTAL ASSETS LESS CURRENT LIABILITIES		397,545	383,247
NET ASSETS		397,545	383,247
FUNDS	19		
Unrestricted funds		315,196	339,954
Restricted funds		82,349	43,293
TOTAL FUNDS		397,545	383,247

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31st March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14/12/22 and were signed on its behalf by:

T A Saunders - Trustee

The notes form part of these financial statements

VOLUNTARY & COMMUNITY

Cash Flow Statement
for the Year Ended 31st March 2022

	Notes	31/3/22 £	31/3/21 £
Cash flows from operating activities			
Cash generated from operations	1	(378,569)	973,652
Interest paid		(413)	(1,144)
Net cash (used in)/provided by operating activities		(378,982)	972,508
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,113)	(230)
Net cash used in investing activities		(6,113)	(230)
Cash flows from financing activities			
Loan repayments in year		(19,425)	(18,692)
Net cash used in financing activities		(19,425)	(18,692)
Change in cash and cash equivalents in the reporting period		(404,520)	953,586
Cash and cash equivalents at the beginning of the reporting period		1,245,073	291,487
Cash and cash equivalents at the end of the reporting period		840,553	1,245,073

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31st March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/22 £	31/3/21 £
Net income for the reporting period (as per the Statement of Financial Activities)	43,017	68,960
Adjustments for:		
Depreciation charges	8,484	7,499
Interest paid	413	1,144
(Increase)/decrease in debtors	(294,764)	847,402
(Decrease)/increase in creditors	(135,719)	48,647
Net cash (used in)/provided by operations	(378,569)	973,652

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	1,245,073	(404,520)	840,553
	1,245,073	(404,520)	840,553
Debt			
Debts falling due within 1 year	(19,425)	19,425	-
	(19,425)	19,425	-
Total	1,225,648	(385,095)	840,553

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charityhas entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 statement of financial activities when receivable.

Grants where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from investments is included in the year in which it is receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	2% on revaluation
Plant and machinery	-	25% on reducing balance
Fixtures and fittings	-	25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds have been designated for specific purposes by the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

continued...

1. **ACCOUNTING POLICIES - continued**

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. **DONATIONS AND LEGACIES**

	31/3/22	31/3/21
	£	£
Grants	-	14,963

Grants received, included in the above, are as follows:

	31/3/22	31/3/21
	£	£
Coronavirus Job Retention Scheme	-	14,963

3. **OTHER TRADING ACTIVITIES**

	31/3/22	31/3/21
	£	£
Quality for Health income	105,000	2,250
Room hire	11,444	1,787
	116,444	4,037

4. **INVESTMENT INCOME**

	31/3/22	31/3/21
	£	£
Rents received	24,845	16,559

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/22 £	31/3/21 £
Charitable activities income	VCSE Development and Support	831,800	867,159
Membership fees	Other income	401	292
Other income	Other income	5,954	752
		838,155	868,203

6. RAISING FUNDS

Other trading activities

	31/3/22 £	31/3/21 £
Room hire	11,537	5,313

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Building - Community Resource	10,044	-	10,044
Provision of Wellbeing Services	517,844	-	517,844
VCSE Development and Support	360,563	-	360,563
Governance Costs	-	36,439	36,439
	888,451	36,439	924,890

8. SUPPORT COSTS

	Governance costs £
Governance Costs	36,439

continued...

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/22	31/3/21
	£	£
Depreciation - owned assets	8,484	7,499

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

	31/3/22	31/3/21
	£	£
Trustees' expenses	50	-

11. STAFF COSTS

	31/3/22	31/3/21
	£	£
Wages and salaries	260,829	220,333
Social security costs	22,062	12,095
Other pension costs	10,156	12,864
	293,047	245,292

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

	31/3/22	31/3/21
Direct Charitable Activities - Projects	12	11
Senior Management	2	2
	14	13

No employees received emoluments in excess of £60,000.

The key management personnel of the charity have been identified as the Chief Executive and Heads of Membership & Communications, Partnership & Programmes and Business Support & Innovation.

The aggregate employment benefits, including employers national insurance and pension contributions, for these key management personnel for the year was £131,349 (2021: £80,500).

The salaries of these key management are set by annual review and confirmed by the trustees.

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,963	-	14,963
Charitable activities			
VCSE Development and Support	139,547	727,612	867,159
Other income	1,044	-	1,044
Other trading activities	4,037	-	4,037
Investment income	16,559	-	16,559
Total	176,150	727,612	903,762
EXPENDITURE ON			
Raising funds	5,313	-	5,313
Charitable activities			
Building - Community Resource	6,455	-	6,455
Provision of Wellbeing Services	-	423,807	423,807
VCSE Development and Support	92,158	281,820	373,978
Governance Costs	25,249	-	25,249
Total	129,175	705,627	834,802
NET INCOME	46,975	21,985	68,960
RECONCILIATION OF FUNDS			
Total funds brought forward	292,980	21,307	314,287
TOTAL FUNDS CARRIED FORWARD	339,955	43,292	383,247

continued...

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST OR VALUATION				
At 1st April 2021	540,024	12,803	60,342	613,169
Additions	-	6,113	-	6,113
Revaluations	(290,024)	-	-	(290,024)
At 31st March 2022	250,000	18,916	60,342	329,258
DEPRECIATION				
At 1st April 2021	261,306	8,579	59,164	329,049
Charge for year	5,606	2,584	294	8,484
Revaluation adjustments	(261,306)	-	-	(261,306)
At 31st March 2022	5,606	11,163	59,458	76,227
NET BOOK VALUE				
At 31st March 2022	244,394	7,753	884	253,031
At 31st March 2021	278,718	4,224	1,178	284,120

Cost or valuation at 31st March 2022 is represented by:

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
Valuation in 2012	330,000	-	-	330,000
Valuation in 2022	(290,024)	-	-	(290,024)
Cost	210,024	18,916	60,342	289,282
	250,000	18,916	60,342	329,258

continued...

13. TANGIBLE FIXED ASSETS - continued

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	31/3/22	31/3/21
	£	£
Cost	170,000	-
Aggregate depreciation	42,840	-
Value of land in freehold land and buildings	44,000	-

Freehold land and buildings were valued on an open market basis on 10th February 2022 by Walker Singleton Chartered Surveyors.

The valuation shows a reduction in value from the previous valuation of £350,000 which was undertaken in 2012.

Depreciation of 2% is to be charged on the value (excluding land) of £185,000 within freehold property over the remaining 33 years from 31 March 2022. This has resulted in an annual depreciation charge of £5,606.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade debtors	344,478	52,871
Other debtors	-	194
Prepayments and accrued income	6,080	2,730
	350,558	55,795

continued...

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Bank loans and overdrafts (see note 16)	-	19,425
Trade creditors	18,302	59,027
Social security and other taxes	12,804	4,553
Other creditors	7,476	8,245
Tenants deposits	680	680
Accruals and deferred income	1,007,335	1,109,811
	1,046,597	1,201,741

16. LOANS

An analysis of the maturity of loans is given below:

	31/3/22	31/3/21
	£	£
Amounts falling due within one year on demand:		
Bank loans	-	19,425

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/22	31/3/21
	£	£
Within one year	1,945	2,935
Between one and five years	1,134	3,079
	3,079	6,014

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/22 Total funds	31/3/21 Total funds
	£	£	£	£
Fixed assets	253,031	-	253,031	284,120
Current assets	1,108,762	82,349	1,191,111	1,300,868
Current liabilities	(1,046,597)	-	(1,046,597)	(1,201,741)
	315,196	82,349	397,545	383,247

continued...

19. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	299,783	(14,712)	(1)	285,070
Designated building fund	40,171	(10,045)	-	30,126
	339,954	(24,757)	(1)	315,196
Restricted funds				
Active Calderdale	-	3,282	-	3,282
Calderdale Clinical Commissioning Group	10,209	-	-	10,209
Calderdale Clinical Commissioning Group - Non Recurrent Funding	174	-	-	174
Calipso Development	9,552	-	-	9,552
Community Foundation for Calderdale	2,300	-	-	2,300
Engagement	(72)	1,640	-	1,568
HPOC 1	2,872	-	-	2,872
LWAB	-	2,500	-	2,500
Time2gether	11,221	(194)	-	11,027
Peer Support	1,750	1,750	-	3,500
Public Health	238	-	-	238
Public Health Alliance	-	27	-	27
Safe Space	5,050	5,050	-	10,100
Support and Integration Fund	(1)	-	1	-
SWYFT	-	25,000	-	25,000
	43,293	39,055	1	82,349
TOTAL FUNDS	383,247	14,298	-	397,545

continued...

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	159,739	(145,732)	(28,719)	(14,712)
Designated building fund	(1)	(10,044)	-	(10,045)
	159,738	(155,776)	(28,719)	(24,757)
Restricted funds				
Active Calderdale	32,497	(29,215)	-	3,282
Calderdale Clinical Commissioning Group	60,000	(60,000)	-	-
Calderdale Clinical Commissioning Group - Non Recurrent Funding	83,974	(83,974)	-	-
Calderdale Food Network	17,775	(17,775)	-	-
Engagement	65,175	(63,535)	-	1,640
Health Inequalities	8,250	(8,250)	-	-
HPOC 1	13,000	(13,000)	-	-
HPOC 2	8,804	(8,804)	-	-
LWAB	17,500	(15,000)	-	2,500
Time2gether	-	(194)	-	(194)
Peer Support	27,500	(25,750)	-	1,750
Public Health	40,900	(40,900)	-	-
Public Health Alliance	91,031	(91,004)	-	27
Safe Space	153,300	(148,250)	-	5,050
SWYFT	20,000	5,000	-	25,000
Winter Pressures	180,000	(180,000)	-	-
	819,706	(780,651)	-	39,055
TOTAL FUNDS	979,444	(936,427)	(28,719)	14,298

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	246,354	53,429	299,783
Designated building fund	46,626	(6,455)	40,171
	292,980	46,974	339,954
Restricted funds			
Calderdale Clinical Commissioning Group	10,209	-	10,209
Calderdale Clinical Commissioning Group - Non Recurrent Funding	-	174	174
Calipso Development	9,551	6,800	16,351
Community Foundation for Calderdale	-	2,300	2,300
Engagement	-	(72)	(72)
HPOC 1	-	2,872	2,872
Time2gether	-	11,221	11,221
Public Health	-	238	238
Support and Integration Fund	1,547	(1,547)	-
	21,307	21,986	43,293
TOTAL FUNDS	314,287	68,960	383,247

continued...

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	176,149	(122,720)	53,429
Designated building fund	-	(6,455)	(6,455)
	176,149	(129,175)	46,974
Restricted funds			
Active Calderdale	13,596	(13,596)	-
Calderdale Clinical Commissioning Group	60,000	(60,000)	-
Calderdale Clinical Commissioning Group - Non Recurrent Funding	104,668	(104,494)	174
Calderdale Food Network	10,230	(10,230)	-
Calipso Development	180,798	(173,998)	6,800
Community Foundation for Calderdale	5,000	(2,700)	2,300
Engagement	66,348	(66,420)	(72)
GP Transport	31,030	(31,030)	-
Health Inequalities	39,500	(39,500)	-
HPOC 1	30,848	(27,976)	2,872
HPOC 2	10,000	(10,000)	-
Time2gether	42,495	(31,274)	11,221
Public Health	18,100	(17,862)	238
Public Health Alliance	115,000	(115,000)	-
Support and Integration Fund	-	(1,547)	(1,547)
	727,613	(705,627)	21,986
TOTAL FUNDS	903,762	(834,802)	68,960

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	246,354	38,717	(1)	285,070
Designated building fund	46,626	(16,500)	-	30,126
	292,980	22,217	(1)	315,196
Restricted funds				
Active Calderdale	-	3,282	-	3,282
Calderdale Clinical Commissioning Group	10,209	-	-	10,209
Calderdale Clinical Commissioning Group - Non Recurrent Funding	-	174	-	174
Calipso Development	9,551	6,800	-	16,351
Community Foundation for Calderdale	-	2,300	-	2,300
Engagement	-	1,568	-	1,568
HPOC 1	-	2,872	-	2,872
LWAB	-	2,500	-	2,500
Time2gether	-	11,027	-	11,027
Peer Support	-	1,750	-	1,750
Public Health	-	238	-	238
Public Health Alliance	-	27	-	27
Safe Space	-	5,050	-	5,050
Support and Integration Fund	1,547	(1,547)	1	1
SWYFT	-	25,000	-	25,000
	21,307	61,041	1	82,349
TOTAL FUNDS	314,287	83,258	-	397,545

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	335,888	(268,452)	(28,719)	38,717
Designated building fund	(1)	(16,499)	-	(16,500)
	335,887	(284,951)	(28,719)	22,217
Restricted funds				
Active Calderdale	46,093	(42,811)	-	3,282
Calderdale Clinical Commissioning Group	120,000	(120,000)	-	-
Calderdale Clinical Commissioning Group - Non Recurrent Funding	188,642	(188,468)	-	174
Calderdale Food Network	28,005	(28,005)	-	-
Calipso Development	180,798	(173,998)	-	6,800
Community Foundation for Calderdale	5,000	(2,700)	-	2,300
Engagement	131,523	(129,955)	-	1,568
GP Transport	31,030	(31,030)	-	-
Health Inequalities	47,750	(47,750)	-	-
HPOC 1	43,848	(40,976)	-	2,872
HPOC 2	18,804	(18,804)	-	-
LWAB	17,500	(15,000)	-	2,500
Time2gether	42,495	(31,468)	-	11,027
Peer Support	27,500	(25,750)	-	1,750
Public Health	59,000	(58,762)	-	238
Public Health Alliance	206,031	(206,004)	-	27
Safe Space	153,300	(148,250)	-	5,050
Support and Integration Fund	-	(1,547)	-	(1,547)
SWYFT	20,000	5,000	-	25,000
Winter Pressures	180,000	(180,000)	-	-
	1,547,319	(1,486,278)	-	61,041
TOTAL FUNDS	1,883,206	(1,771,229)	(28,719)	83,258

The restricted funds of the charity represent monies received and expended for a specific purpose or project, with restrictions imposed by the funder.

Calderdale CCG / NHS
Capacity and capability building programme funded by Calderdale CCG, targeted at groups delivering in the health arena.

Calipso Development
Funding by Calderdale CCG to set up and develop a special purpose vehicle for Calderdale to deliver consortium based solutions to local and wider funding opportunities.

continued...

19. MOVEMENT IN FUNDS - continued

Molly and Bill
Funded by Calderdale MBC Adult Health & Social Care Directorate to provide enrichment activities through community based volunteers within residential care home settings with the aim of increasing and improving individuals quality of life.

Support Integration
Funded through community foundation for Calderdale with the aim of creating strong and connected VCS sector organisations who focus on supporting asylum seekers, migrants and refugees through a series of learning, training and development opportunities.

Vanguard
Originally funded through Calderdale CCG to support the development of community hubs now reconfigured to fund the roll out of the Quality for Health Quality Assurance System roll out into charities across Calderdale and support the development of the integrated platform for Calderdale.

Weekend Care
Funded by Calderdale MBC and Calderdale CCG to provide day support for older people at the weekends. This service became independent of VAC from the end of May 2018.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

21. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

Detailed Statement of Financial Activities for the Year Ended 31st March 2022

	31/3/22 £	31/3/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	-	14,963
Other trading activities		
Quality for Health income	105,000	2,250
Room hire	11,444	1,787
	116,444	4,037
Investment income		
Rents received	24,845	16,559
Charitable activities		
Charitable activities income	831,800	867,159
Membership fees	401	292
Other income	5,954	752
	838,155	868,203
Total incoming resources	979,444	903,762
EXPENDITURE		
Other trading activities		
Room hire	11,537	5,313
Charitable activities		
Trustees' expenses	50	-
Wages	260,829	220,333
Social security	22,062	12,095
Pensions	10,156	12,864
Rates and water	1,697	960
Insurance	2,728	2,579
Light and heat	5,295	3,563
Telephone	7,149	6,979
Printing, postage and stationery	2,984	2,458
Advertising and publicity	1,099	5,381
Sundries	(16,549)	589
Carried forward	297,500	267,801

Detailed Statement of Financial Activities for the Year Ended 31st March 2022

	31/3/22 £	31/3/21 £
Charitable activities		
Brought forward	297,500	267,801
Repairs and maintenance	12,044	15,726
Cleaning	826	411
Project activity	516,247	491,586
Subscriptions	959	844
Training	544	-
Catering and hospitality	340	55
Volunteer travel and subsistence	3	-
Staff travel and subsistence	90	2,385
Freelance fees	30,197	11,007
Professional fees	1,898	1,881
Bank charges	189	393
Redundancy and secondment wages	1,600	1,500
Recruitment expenses	17,117	2,008
Depreciation - Freehold property	5,606	5,698
Depreciation - Plant & machinery	2,584	393
Depreciation - Fixtures & fittings	294	1,408
Mortgage interest	413	1,144
	888,451	804,240
Support costs		
Governance costs		
Accountancy fees	4,731	4,499
Legal fees	-	300
IT and computer expenses	31,708	20,450
	36,439	25,249
Total resources expended	936,427	834,802
Net income	43,017	68,960

This page does not form part of the statutory financial statements

VOLUNTARY & COMMUNITY

England & Wales - Charity number 1087518

Accounts

REGISTERED COMPANY NUMBER: 04115234
REGISTERED CHARITY NUMBER: 1087518

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st March 2021

for

VOLUNTARY & COMMUNITY

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

VOLUNTARY & COMMUNITY

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for the Year Ended 31st March 2021

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Report of the Trustees
for the Year Ended 31st March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- to promote any charitable purposes for the benefit of the community in the area borough of Calderdale and its immediate neighbourhood (the area of benefit) in such charitable ways as the Board of Directors thinks fit and, in particular, the advancement of VCSE groups to improve the quality of life of the community in the area of benefit;

- to promote any other charitable purposes within the United Kingdom which are, in the opinion of the Board of Directors, beneficial to the community, with a preference for those in the area of benefit;

- to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council, representatives of the VCSE organisations and statutory authorities within the area of benefit.

The charity's main aims for the year were to maintain delivery of existing contracts and/ or repurpose activity following discussion with funders to remain responsive to needs during the pandemic. All work undertaken continued to align with VAC objects and strategy.

Public benefit

The Trustees have complied with their duty under Section 17 (5) of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission in respect of public benefit when reviewing the aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Key activity & achievements 2020/21

In 2020/21, the organisation has been challenged and stretched by the impact of the pandemic; however, through consistent leadership and team working we have delivered on internal and external priorities as follows:

Internal:

- Formal approval and successful implementation of the organisational name change from Voluntary Action Calderdale to Voluntary & Community. We maintained the acronym VAC ensuring recognition locally and regionally remained in place.
- Achievement of planned IT upgrade in September 2020 enabling VAC to continue its work in an agile and effective manner keeping staff safe and VAC connected to key stakeholders/ beneficiaries.
- Ensuring our building, all of our operations and practices have improved and evolved in line with pandemic measures keeping our people safe, our building utilised and all of our existing tenancies across the building in place during the reporting year.

External:

Response to the Pandemic:

- Established a bi-monthly VCSE Online Peer Support Webinar from April 2020 (sustained to date) to keep the sector engaged, connected, supported and informed. Chaired by the VAC CEO we ensured space for information, Q & A, funding advice and peer support during 2 hour sessions. The Director of Public Health, local and regional funders, Covid-Grant Managers, MPs and Elected Members and wider stakeholders all regularly joined the Webinars to build local resilience and collaborative solutions. Over 70 organisations attended at the height of the pandemic and was a vital support mechanism for our sector across Calderdale.
- A Covid-19 Resource Hub was developed by the Communications Officer for VAC who led on ensuring the sector remained connected and information or resources where shared were available to all.
- VAC, as part of the VSI Alliance, led on developing insight and impact of the VCSE and their role in supporting local communities. The report titled 'Calderdale Voluntary and Community Sector's Response to the Covid-19 Pandemic' was published in September 2020 and included a survey of over 70 local organisations, the impact they faced and their activities to maintain support to local communities in need. The report effectively showcased the critical role of the VCSE in Calderdale and was shared wider across Public Sector platforms to recognise the role and place of the sector moving forward.
- VAC employed a Covid Response Co-ordinator for Calderdale with Public Health funding who has successfully led the Covid Community Champions Programme, provided coordination for Mutual Aid Group Activity and acted as an anchor for wider sector coordination of support, services, testing approaches and also the vaccination programme.
- The VAC CEO and wider team have played an important part in maintaining the profile, distributing resources, sharing insight and learning throughout this period. VAC is now focusing on the role of the VCSE through recovery and beyond.

Tackling Inequalities:

- VAC, working with a range of VCSE and public sector partners, submitted a collaborative proposal to the WYHP Inequalities fund in May 2020. The Partnership led by VAC were awarded £50K to test ways of tackling inequality.
- The partnership working with local Community Anchor Organisations (CAO) recruited and trained over 20 local people from communities experiencing inequality to train them as Community Researchers/Reporters developing sustainable community-based assets.
- The training, led by People's Voice Media, resulted in participants gathering stories from unheard voices/communities across Central and North Halifax and two reports were produced identifying a range of inequalities experienced including structural racism and digital poverty which were widely circulated to local bodies i.e. Health & Wellbeing Board, Health Leaders Group, etc
- Through match funding from the Community Foundation for Calderdale, the Partnership working with community researchers have promoted 4 funding pots of £15K for VCSE sector and grassroots organisations to develop community led concepts development to tackle inequalities.

Calderdale Third Sector Development and Support

- VAC remains a key partner within the Voluntary Sector Infrastructure Alliance (VSI Alliance); a locally governed partnership supporting the development of a strong, sustainable and effective Third Sector. VAC staff, as part of the Alliance Team, have worked hard over the reporting period to support the VCSE at this unprecedented time.
- In addition to activity reported in the previous year, VAC have recruited a System Engagement Coordinator to support the implementation of the Calderdale wider Involving People Strategy. This role originally held within the Clinical Commissioning Group has been placed in the VCSE noting the importance of driving greater engagement with local communities and particularly those whose voices are not heard including marginalised groups.

- To date, this role has been effective in promoting engagement linked to the testing and vaccination programme linked to the pandemic as well as engaging with Black, Asian, Minority Ethnic and Refugee (BAMER) groups and forums to ensure voices are heard from across the Borough.

Quality 4 Health + Wellbeing

Quality 4 Health + Wellbeing (Q4H+W) is a quality standard which VAC delivers across Calderdale, as well as regionally and nationally. The standard, co-designed with the VCSE in Calderdale, supports VCSE organisations to demonstrate high quality support and service delivery and evidence the difference they make to service users lives (person centred outcomes).

During 2020/21, the focus has been on ensuring organisational development support was maintained to enable VCSE organisations to continue to operate and remain sustainable. Throughout the year, eight organisations gained the Quality 4 Health + Wellbeing Accreditation.

We enabled organisations to put a hold on the accreditation where required and ensured we remained supportive to continue building on organisational resilience during this time across Calderdale and Kirklees.

Engagement Champions (Calderdale) & Community Voices (Kirklees)

VAC remained contracted (as part of the VSIA) to deliver and continually improve and evolve the engagement model for the VCSE and communities on behalf of Clinical Commissioning Groups across Calderdale and Kirklees.

During 2020/21, all training moved online and the programme was enhanced to ensure it remained accessible and continued to help communities to have a voice to shape and influence positive changes to local health services. Many trained individuals from previous years linked to local organisations did not feel they could continue during the pandemic due to a range or personal or organisational capacity issues. However, working collaboratively with local organisations and funding partners we have successfully promoted the programmes across Calderdale and Kirklees and have been actively delivering training.

The work of the team continues to be critical to shaping local provision through training and harnessing the VCSE in driving engagement of local communities/ people of all ages and backgrounds.

Building Health Partnerships

Building Health Partnerships (commissioned by NHS England and managed by the Institute for Voluntary Action Research - IVAR) was a programme which VAC led on for Calderdale CCG to support community health improvement and wellbeing.

Working with Calderdale College in 2019/20, we engaged the student population to test how we could promote positive health messages across communities of all ages working with health and care partners. In January 2020, VAC was funded by the local Community Foundation to continue making progress in this work and two workshops were held with young people to co-design local solutions. However, since March 2020 this work was put on hold due to lack of internal capacity and the challenges of working with young people during the year. We have been granted postponement and will look at options during 2021/22 to complete this work.

Active Calderdale

During 2020/21 VACs greatest achievement as part of this project was to launch #MoveTheCalderdaleWay to continue our focus on keeping people active, engaged and connected across the Borough.

With VAC leading, the Active Calderdale partnership successfully developed and ran the #movethecalderdaleway challenge in September 2020. This virtual, team based fundraising challenge had over 80 organisations participating and, with financial support from Active Calderdale, also raised much needed funds for their organisations. We have now secured additional resources to embed an active culture across the sector for future years and #MoveTheCalderdaleWay will become an annual fundraiser for the VCSE as well as promoting community led physical activity across all communities.

Volunteers

Volunteering support and placement has been supported as part of the VSI Alliance since April 2018.

VAC as a charity remains focussed on working with and providing opportunities for volunteers through its projects and activities where possible. During 2020/21 our focus was on supporting volunteer activity on the Covid-19 response and we have done this by recruiting Community Covid Champions, supporting mutual aid groups and ensuring we have been promoting volunteer opportunities to help people shielding or those isolated through the Council run Volunteer Hub (now transferred to the VSI Alliance).

Time 2gether (linked to volunteer led support)

Throughout 2020/21, we continued to be funded by the Adults Health & Social Care Directorate (part of Calderdale Council) to recruit volunteers and match them with people 65+ living in their own homes in Todmorden and North Halifax. Although the pilot which started in 2019/21 was successful, the model was no longer appropriate during Covid-19 related lockdowns as online support options for individuals where limited and/or ineffective. The Directorate seeing the value in the model asked VAC to further evolve the model to support residents remotely in care homes.

The circumstances surrounding the pandemic have been challenging in recruiting volunteers and also engaging care homes however, we have continued to work with Social care colleagues and care homes to enrich lives of care home residents remotely where possible.

Safeguarding has been key for both pilots to ensure the safety of both volunteers and the individuals being supported.

Taking Control Programme

VAC have historically supported delivery of the Take Control self-management programme for people with long term conditions. The course is co-facilitated with people with lived experience of long-term conditions who volunteer their time. The outcomes lead to positive changes being made by people in areas of self-confidence, better quality of life, improved clinical outcomes, and greater achievement of goals that were important to the individuals taking up this programme.

Despite its success and impact, the original programme funding ended in June 2018 however, during 2019/20, VAC continued to work with health partners to secure funding which was released in January 2020. The funding has supported online delivery during 2020 with the aim of moving to a blended approach for individuals at some point in the future. Although online take up of the programme has been limited during 2020/21, VAC will continue to support this initiative during 2021/22 to ensure people continue to benefit from this approach/ programme.

CALIPSO

CALIPSO has been formed as a response to the changing environment in which we currently operate whereby many public sector contracts and grant programmes from larger funders require a partnership or consortium approach to delivery. CALIPSO will act as a special purpose vehicle for Calderdale to deliver VCSE led consortia/partnership services or initiatives.

In November 2019, CALIPSO became a Charitable Incorporated Organisation (CIO) through support from VAC resource and an independent VCSE led Board. This is a great achievement and VAC will continue to support the development until the operations become stable. There is a commitment from VAC through CALIPSO to ensure that all sizes of VCSE organisation become part of, and will gain benefit from, delivering through CALIPSO; the aim being to support the development of a sustainable and strong sector in response to the changing environment.

The developments for CALIPSO have slowed down due to the impact of the pandemic reducing team capacity however the commitment remains to get the organisation moving forward. Two services were procured under CALIPSO during 2019/2020 which remain funded to date at a value of £170K per annum. VAC will continue to support the development of this special purpose vehicle to ensure investment is made across the VCSE, our sector works collaboratively for the benefit of local people and Calderdale as a place.

The CALIPSO Board are planning for the next 12 months to ensure CALIPSO continues to grow and thrive with VAC's support.

FINANCIAL REVIEW

Financial position

During the year income has exceeded expenditure by £68,960 (2020: £675 excess expenditure). The total funds of the charity have increased to £383,247 (2020: £314,287) at 31st March 2021. The unrestricted reserves of the charity are £339,955 (2020: £292,980) at 31st March 2021.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to invest the monies of the charity not immediately required for the furtherance of its objects in or upon such investments, securities or property as may be thought fit subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law.

The Trustees, having reviewed the financial position of the charity and the reserves policy of retaining unrestricted funds to cover resources expended for a period of 3 to 6 months, feel that they are not currently in a position to make investments, but will continue to review the charity's position.

Reserves policy

The charity aims to maintain unrestricted general reserves at a level of between 3 to 6 months of the resources expended. The main funders of the charity are contractually obliged to give 3 months' notice should they wish to cease funding the charity. The Trustees have considered the need to set aside reserves to ensure:

i) sufficient funds to continue current activities for a limited period whilst alternative funding was arranged;
ii) adequate funds to discharge all financial and contractual liabilities;
iii) adequate bank balances to cover project funding which is received in arrears;
iv) sufficient funds for potential emergency repairs and renewals, not otherwise funded by grants.

FUTURE DEVELOPMENT

The past year has been significant for VAC in many ways. Our rebrand has enabled us to maintain our identity locally without compromising our ability to grow and extend the work we do moving forward.

The pandemic has enabled VAC to demonstrate its role as a System Leader both locally and regionally. The VCSE through the work of VAC has increased its value and strategic importance at a local level. This means funding has been invested into the sector and future investment decisions will be inclusive of the VCSE and the role we collectively have to play to keep the Borough and its people resilient and thriving.

During 2021/22 the organisation continues to evolve with a successful internal restructure which has seen VAC harnessing internal skills and promoting individuals in the process. This continues our focus on valuing our people and will ensure we continue a strengths based approach to how we work. The restructure also signifies growth in our operations and will see a fully resourced leadership and management team which has not been in place previously.

Alongside the changes to our staffing structure, our current CEO is also due to leave in August 2021. An Interim CEO was appointed in June 2021 who will ensure the organisation continues to operate effectively in line with our values and strategy whilst also supporting the Board of Trustees to recruit the new CEO. The Trustees will continue to ensure the charity remains responsive to member needs, remains aligned to the objects and works consistently to become financially resilient and sustainable during what will be a challenging year for all sectors.

As we continue to evolve, we will be taking a resolution to our members to support some changes to our governing document. The changes if approved by members and Charity Commission will recognise the importance we place on our work in Calderdale as well as ensuring we can operate across West Yorkshire and beyond. This is a natural development from our rebrand process during 2019/20. Our plans and direction remain true to the charitable objects and there are no plans for these to be significantly changed however we do wish for our governing document to remain fit for purpose and remain relevant into the future.

At the time of drafting this report, the Covid-19 pandemic continues to have a monumental impact on VAC, our members, the wider sector, our partners and fundamentally our communities. As VAC we see our work as ever more critical at a time of volatility to ensure we continue to create benefits for our sector and the communities of Calderdale, Kirklees and beyond. As a system leader working on behalf of the VCSE we are part of local place based changes linked to the Integration of Health and Care provision which also includes our sector. This strategic role will remain key and critical over the next year whilst we undergo transition towards a new and permanent CEO for VAC.

During the early part of 2021/22, VAC has been undertaking consultation with both members and non-members to ensure we continue to listen and remain responsive to local VCSE sector needs. We are committed to ensuring our support and services as part of (and beyond) the VSI Alliance remains flexible and delivers impact for those we serve. Our membership offer will also continue to evolve and reshape linked to what our sector needs to keep strong and resilient over coming months and years. We are planning to launch a new membership model at the end of 2021. The new offer will include both a free and enhanced, paid membership, reflecting the sector's feedback and needs. The refreshed membership offer will focus on four main areas: Promotion, Networking, Development and Information.

A key milestone for the VAC Membership is to provide a robust, scalable model, focusing on increasing membership by 100% each year; For the year 2021/22 this will be an increase from 26 to 52.

Our plans during 20/21 were focussed on setting up a 'virtual support hub' for our sector, enabling access to a range of enhanced support including payroll services, HR related support, procurement benefits, etc which do not fall within the infrastructure support contract. Although plans have been affected, this work will remain a priority aligned to the needs of our sector and we will be looking to develop the 'virtual support hub' services on a phased basis.

Organisationally, although our plans have been severely impacted upon we remain responsive and have been actively engaged in the response to Covid-19 both strategically and operationally. We will continue to develop and sustain our peer support network (including webinars) for our sector across Calderdale and we have developed a a similar networking opportunity for the Kirklees VCS.

VAC will continue to encourage peer support across the sector over the coming year to ensure the sector continue to be supported as part of place based developments. Peer support for our sector in Calderdale has been critical at a time when everything has been moved from face to face to online working; moving forward the collective effort needed to promote recovery from the pandemic, tackle inequalities and climate change will need us to work differently. VAC will play a role in ensuring we create connectivity, opportunities and solutions for all we are here to serve. We will look at sustainable ways in which to continue to provide support for the sector and the communities our sector support.

We will continue our regionally focused collaborations linking into the continued developments as part of the Integrated Care System (West Yorkshire & Harrogate Partnership) and keep engaged at a local level to ensure we remain a strong ambassador for the sector and well placed to ensure the contribution from the sector to the health and economic wellbeing of local places, communities and economy.

CALIPSO will continue to be a priority for 2021/22 and will, in time, further strengthen sector resilience in Calderdale. Upon successful registration in November 2019, the development during 2020 has been affected due to the impact of the pandemic and lack of capacity, however the CALIPSO Board - made up of VCSE representatives including the VAC CEO and a nominated VAC Trustee - are committed to create the aspired opportunities for members of CALIPSO and the wider sector. VAC will continue to ensure the support for this development continues for the benefit of the sector as a whole.

The Q4H+W standard continues to grow in relevance however, as funding challenges remain, it will be a priority for the team to engage with locally based systems such as Integrated Care Partnerships (ICP) and Primary Care Networks (PCN) towards place based buy-in of the standard and in turn, sector integration into local delivery pathways. In Calderdale, our CEO and the CEO of the Council and CCG will be issuing a joint statement on the importance of quality and this will be cascaded widely to ensure we continue to ensure thorough quality investment is made and sustained across our sector based provision locally and beyond

As stated in the previous year's report, following the effects felt from the pandemic, we believe that there has never been a more critical need for enhanced VCSE support to create financial savings and efficiencies for our members and wider sector. We see the need for collaboration at its greatest at moving forward to deliver opportunities towards resilience for our sector as well as benefits for local communities.

Finally, this year we also have ambitious plans linked to equality, diversity and inclusion ensuring our Trustee Board, our people and our sector continue to grow, thrive and in doing so, represent the communities we support. We are looking at ways of creating equal opportunities for all throughout our work and will ensure our learning and development will be cascaded down to the sector ensuring we continue to lead the way to an open, inclusive and collaborative way of working.

VAC, through its people and plans, will continue to work hard over the coming year to ensure our organisational sustainability so that we can promote impactful and positive social change for our sector and Improve Local Lives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Recruitment, appointment, induction and training of new Trustees

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

All new trustees are given an induction pack consisting of governing document, background and staffing information, strategic plan, plus relevant information for trustees (e.g. minutes and previous yearly accounts). Half hourly development sessions are usually scheduled prior to each Board meeting focusing on areas for development which are identified by Trustees at the annual away day. Due to the impact of the pandemic, Board Development Sessions have not routinely taken place but have been scheduled to restart during 2021.

Trustees undertake training as required including Board development activities and away days for strategic planning and development of the organisation. The Vice/Acting Chair during this year has maintained membership of the Association of Chairs to support our work on Board effectiveness and maturity.

The organisation continually reviews and improves processes linked to the Trustee recruitment and induction process including documentation.

The Chair of the Board appointed in April 2020 resigned in June 2021 with a Vice/Acting Chair temporarily leading the Board and organisation following resignation of the Chair. The Vice/Acting Chair was approved in the role of Chair of VAC in July 2021. At the time of drafting this report the Charity has 10 Trustees.

All new Trustees are approved by the Board to enable achievement of the charitable objects and to ensure:

- The organisation remains a going concern
- We continue to deliver on our charitable objects for the benefit and advancement of the voluntary and community sector and communities of benefit
- Development of the organisation to become sustainable, remain responsive & fit for purpose

All Trustees act in the best interests of the organisation/charity at all times.

During a time of exceptional social and economic challenges, the Board has maintained a focus on ensuring we have been actively supporting the sector and communities we service. During 2021, we have renewed our focus on tackling inequality and promoting equality and diversity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees administer the charity. In line with our governing document, the board can be made up of up to 15 elected members (either as individuals or nominees of a member organisation) and 5 co-optees to allow for additional expertise to be given to the Board as required. As the membership model is evolving, Trustees continue to work in the best interests of the charity at all times.

The Board have an annual cycle of business with meetings scheduled on a bi-monthly basis. Sub-committees have been set up to provide oversight and scrutiny on Internal Operations and Business Development. Additional Task & Finish Group meetings are scheduled as required to support continued developments in line with the strategic plan.

The recruitment of new Trustees is undertaken by the Board of Trustees and delegates the responsibility of the day-to-day running of the organisation to the Chief Executive Officer (CEO).

It is the overall responsibility of the CEO to ensure that the charity delivers against the organisational/strategic plan and key performance indicators as set out in all of its funded activity. To ensure all deliverables are being met and on target, the CEO meets those who are responsible for key activity on a monthly basis for information sharing and reporting with a view to managing and mitigating any emerging risks or issues.

During the pandemic, the building has mainly remained closed and all operations have been online to continue our work and support to the sector and communities we serve.

Wider network

VAC is a member of NAVCA (National Association for Voluntary and Community Action) and NCVO (National Council for Voluntary Organisations).

VAC primarily serves the Borough of Calderdale but as the organisation has evolved, we are also responsible for contract delivery in Kirklees. We deliver the Quality 4 Health + Wellbeing Standard to a number of local, regional and nationally based Voluntary and Community Sector organisations. The focus on quality for the VCS sector is aimed at supporting the sustainability of our sector i.e. to promote greater opportunities in line with social prescribing and wider developments locally, regionally and nationally.

Through its work VAC develops, and continues to sustain, links with similar organisations across the region and beyond. The VAC CEO is the Calderdale place lead for the West Yorkshire and Harrogate Health & Care Partnership (WYHCP) at a system leadership level representing the Voluntary, Community & Social Enterprise (VCSE) Sector and a member of the Harnessing Power of Communities Programme Board which sits under the WYHCP.

During this year VAC has played the role of VCSE System Lead for the sector in responding to the impact of Covid-19 on the sector and communities. This has included representation on the Local Outbreak Management Board and wider forums for responding to local needs.

VAC has also been active as a Local Infrastructure Organisation as part of the national VCS Emergency Partnership Network feeding in intelligence on local need and unmet needs contributing to national planning, lobbying and investment for the non-profit sector to remain supporting grass roots communities.

VAC continues to be a member of the Calderdale Health & Wellbeing Board, Health Leads Group, Calderdale Community Collaborative Programme Board (formerly Care Closer to Home Alliance), Staying Well Steering Group, Active Calderdale Transformation Board, Voluntary Community Sector Chief Officers Forum, the Joint Strategic Needs Assessment Board, Urgent Care Programme Board and a range of integrated commissioning forums to ensure Voluntary and Community Sector inclusion and resilience.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Over the year, the charity has worked closely with a range of organisations and partners including Calderdale Clinical Commissioning Group, Greater Huddersfield Clinical Commissioning Group, Calderdale Council, Kirklees Council, Calderdale and Huddersfield NHS Hospital Trust, South West Yorkshire Foundation Hospital Trust, Calderdale College, Sector Support Calderdale/North Bank Forum, West Yorkshire Accountancy Service (WYCAS) and Locality. All parties have had a focus on responding to the Covid-19 Pandemic and VAC has been central to the response working with partners, particularly in Calderdale.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk log and a compliance schedule are in place and routinely reviewed by the Board including review of relevant legislation over the past year to ensure that the charity remains compliant in all areas.

The majority of our financial transactions continue to be via BACS and our financial procedures are written to manage the risk within this process including rigour around permission levels when using online banking.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04115234 (Not specified/Other)

Registered Charity number

1087518

Registered office

Resource Centre
Hall Street
Halifax
West Yorkshire
HX1 5AJ

Trustees

E J Woods-Bolger (Chair) (appointed 14/4/20) (resigned 11/6/21)
Z Ahmed (resigned 20/4/20)
A Armstrong-Sam
K Auker (resigned 23/8/21)
J Gray (resigned 6/10/21)
I D Hepplewhite (resigned 2/4/20)
C M Jones (resigned 28/10/21)
S McCormick
J Needell
A Roe (resigned 12/10/21)
T A Saunders (Acting Chair / Vice Chair from 26/6/19)
T E Shaw (nee Kinsey)
D Whiteley MBE

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Solicitors
Finn Gledhill
1- 4 Harrison Road
Halifax
West Yorkshire

Bankers
Unity Trust Bank
Nine Brindley Place
Birmingham
West Midlands

Senior Management Team

Dipika Kaushal	-	Chief Executive Officer
Lee Griffiths	-	Business Support and Development Manager

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Voluntary & Community for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 06/12/2021 and signed on its behalf by:

Tracy Saunders

.....

T A Saunders - Trustee

Independent examiner's report to the trustees of Voluntary & Community ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

V J Atkinson FCA
Institute of Chartered Accountants in England and Wales
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

V J Atkinson

Date: 9 December 2021

VOLUNTARY & COMMUNITY

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	14,963	-	14,963	25,000
Charitable activities	5				
VCSE Development and Support		139,547	727,612	867,159	380,015
Other income		1,044	-	1,044	2,555
Other trading activities	3	4,037	-	4,037	13,316
Investment income	4	16,559	-	16,559	18,753
Total		176,150	727,612	903,762	439,639
EXPENDITURE ON					
Raising funds	6	5,313	-	5,313	5,084
Charitable activities	7				
Building - Community Resource		6,455	-	6,455	3,526
Provision of Wellbeing Services		-	423,807	423,807	117,135
VCSE Development and Support		92,158	281,820	373,978	302,424
Governance Costs		25,249	-	25,249	12,145
Total		129,175	705,627	834,802	440,314
NET INCOME/(EXPENDITURE)		46,975	21,985	68,960	(675)
RECONCILIATION OF FUNDS					
Total funds brought forward		292,980	21,307	314,287	314,962
TOTAL FUNDS CARRIED FORWARD		339,955	43,292	383,247	314,287

The notes form part of these financial statements

Balance Sheet
31st March 2021

	Notes	31/3/21 £	31/3/20 £
FIXED ASSETS			
Tangible assets	13	284,120	291,389
CURRENT ASSETS			
Debtors	14	55,795	903,197
Cash at bank and in hand		1,245,073	291,487
		1,300,868	1,194,684
CREDITORS			
Amounts falling due within one year	15	(1,201,741)	(1,152,361)
NET CURRENT ASSETS		99,127	42,323
TOTAL ASSETS LESS CURRENT LIABILITIES		383,247	333,712
CREDITORS			
Amounts falling due after more than one year	16	-	(19,425)
NET ASSETS/(LIABILITIES)		383,247	314,287
FUNDS	21		
Unrestricted funds		339,954	292,980
Restricted funds		43,293	21,307
TOTAL FUNDS		383,247	314,287

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31st March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 06/12/2021 and were signed on its behalf by:

Tracy Saunders

.....
T A Saunders - Trustee

The notes form part of these financial statements

VOLUNTARY & COMMUNITY

Cash Flow Statement
for the Year Ended 31st March 2021

	Notes	31/3/21 £	31/3/20 £
Cash flows from operating activities			
Cash generated from operations	1	973,652	135,436
Interest paid		(1,144)	(2,806)
Net cash provided by operating activities		972,508	132,630
Cash flows from investing activities			
Purchase of tangible fixed assets		(230)	(2,137)
Net cash used in investing activities		(230)	(2,137)
Cash flows from financing activities			
Loan repayments in year		(18,692)	(17,356)
Net cash used in financing activities		(18,692)	(17,356)
Change in cash and cash equivalents in the reporting period		953,586	113,137
Cash and cash equivalents at the beginning of the reporting period		291,487	178,350
Cash and cash equivalents at the end of the reporting period		1,245,073	291,487

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31st March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/21	31/3/20
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	68,960	(675)
Adjustments for:		
Depreciation charges	7,499	8,022
Interest paid	1,144	2,806
Decrease/(increase) in debtors	847,402	(799,688)
Increase in creditors	48,647	924,971
Net cash provided by operations	973,652	135,436

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20	Cash flow	At 31/3/21
	£	£	£
Net cash			
Cash at bank and in hand	291,487	953,586	1,245,073
	291,487	953,586	1,245,073
Debt			
Debts falling due within 1 year	(18,692)	(733)	(19,425)
Debts falling due after 1 year	(19,425)	19,425	-
	(38,117)	18,692	(19,425)
Total	253,370	972,278	1,225,648

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charityhas entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 statement of financial activities when receivable.

Grants where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from investments is included in the year in which it is receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on revaluation
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds have been designated for specific purposes by the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31/3/21	31/3/20
	£	£
Grants	14,963	25,000

Grants received, included in the above, are as follows:

	31/3/21	31/3/20
	£	£
Calderdale Metropolitan Borough Council - Covid Retail grant	-	25,000
Coronavirus Job Retention Scheme	14,963	-
	14,963	25,000

3. OTHER TRADING ACTIVITIES

	31/3/21	31/3/20
	£	£
Quality for Health income	2,250	2,250
Room hire	1,787	11,066
	4,037	13,316

4. INVESTMENT INCOME

	31/3/21	31/3/20
	£	£
Rents received	16,559	18,753

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

		31/3/21	31/3/20
	Activity	£	£
Charitable activities income	VCSE Development and Support	867,159	380,015
Membership fees	Other income	292	530
DBS checks	Other income	-	45
Training	Other income	-	1,125
Other income	Other income	752	855
		868,203	382,570

6. RAISING FUNDS

Other trading activities

	31/3/21	31/3/20
	£	£
Room hire	5,313	5,084

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Building - Community Resource	6,455	-	6,455
Provision of Wellbeing Services	423,807	-	423,807
VCSE Development and Support	373,978	-	373,978
Governance Costs	-	25,249	25,249
	804,240	25,249	829,489

continued...

8. SUPPORT COSTS

	Governance costs
	£
Governance Costs	25,249

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/21	31/3/20
	£	£
Depreciation - owned assets	7,499	8,022

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

	31/3/21	31/3/20
	£	£
Trustees' expenses	-	20

11. STAFF COSTS

	31/3/21	31/3/20
	£	£
Wages and salaries	220,333	248,673
Social security costs	12,095	15,416
Other pension costs	12,864	15,640
	245,292	279,729

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

	31/3/21	31/3/20
Direct Charitable Activities - Projects	11	14
Senior Management	2	2
	13	16

No employees received emoluments in excess of £60,000.

continued...

11. STAFF COSTS - continued

The key management personnel of the charity have been identified as the Chief Executive and Business Support and Development Manager (the prior year included Head of Quality and Engagement & Enterprise). The aggregate employment benefits, including employers national insurance and pension contributions, for these key management personnel for the year was £80,500 (2020: £68,466).

The salaries of these key management are set by annual review and confirmed by the trustees.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,000	-	25,000
Charitable activities			
VCSE Development and Support	33,508	346,507	380,015
Other income	2,555	-	2,555
Other trading activities	13,316	-	13,316
Investment income	18,754	(1)	18,753
Total	93,133	346,506	439,639
EXPENDITURE ON			
Raising funds	5,048	36	5,084
Charitable activities			
Building - Community Resource	3,526	-	3,526
Provision of Wellbeing Services	-	117,135	117,135
VCSE Development and Support	70,806	231,618	302,424
Governance Costs	12,145	-	12,145
Total	91,525	348,789	440,314
NET INCOME/(EXPENDITURE)	1,608	(2,283)	(675)
Transfers between funds	68,858	(68,858)	-
Net movement in funds	70,466	(71,141)	(675)
RECONCILIATION OF FUNDS			
Total funds brought forward	222,514	92,448	314,962

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	292,980	21,307	314,287

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1st April 2020	540,024	12,573	60,342	612,939
Additions	-	230	-	230
At 31st March 2021	540,024	12,803	60,342	613,169
DEPRECIATION				
At 1st April 2020	255,608	7,171	58,771	321,550
Charge for year	5,698	1,408	393	7,499
At 31st March 2021	261,306	8,579	59,164	329,049
NET BOOK VALUE				
At 31st March 2021	278,718	4,224	1,178	284,120
At 31st March 2020	284,416	5,402	1,571	291,389

The freehold property was revalued during the year ended 31 March 2012 at £330,000 (including land of £85,000) and a diminution of value in the freehold property of £148,776 was included in the accounts in that year.

Depreciation of 2% is being charged on the value (excluding land) of £245,000 within freehold property over the remaining 43 years from 31 March 2013. This has resulted in an annual depreciation charge of £5,698.

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Trade debtors	52,871	874,429
Other debtors	194	499
Prepayments and accrued income	2,730	28,269
	55,795	903,197

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Bank loans and overdrafts (see note 17)	19,425	18,692
Trade creditors	59,027	12,770
Social security and other taxes	4,553	5,006
Other creditors	8,245	9,064
Tenants deposits	680	680
Accruals and deferred income	1,109,811	1,106,149
	1,201,741	1,152,361

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/21	31/3/20
	£	£
Bank loans (see note 17)	-	19,425

17. LOANS

An analysis of the maturity of loans is given below:

	31/3/21	31/3/20
	£	£
Amounts falling due within one year on demand:		
Bank loans	19,425	18,692
Amounts falling between one and two years:		
Bank loans - 1-2 years	-	19,425

continued...

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/21	31/3/20
	£	£
Within one year	2,935	1,320
Between one and five years	3,079	990
	6,014	2,310

19. SECURED DEBTS

The following secured debts are included within creditors:

	31/3/21	31/3/20
	£	£
Bank loans	19,425	38,117

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/21 Total funds	31/3/20 Total funds
	£	£	£	£
Fixed assets	284,120	-	284,120	291,389
Current assets	1,255,956	44,912	1,300,868	1,194,684
Current liabilities	(1,200,122)	(1,619)	(1,201,741)	(1,152,361)
Long term liabilities	-	-	-	(19,425)
	339,954	43,293	383,247	314,287

continued...

21. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	246,354	53,429	299,783
Designated building fund	46,626	(6,455)	40,171
	292,980	46,974	339,954
Restricted funds			
Calderdale Clinical Commissioning Group	10,209	-	10,209
Calderdale Clinical Commissioning Group - Non Recurrent Funding	-	174	174
Calipso Development	9,551	6,800	16,351
Community Foundation for Calderdale	-	2,300	2,300
Engagement	-	(72)	(72)
HPOC 1	-	2,872	2,872
Time2gether	-	11,221	11,221
Public Health	-	238	238
Support and Integration Fund	1,547	(1,547)	-
	21,307	21,986	43,293
TOTAL FUNDS	314,287	68,960	383,247

continued...

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	176,149	(122,720)	53,429
Designated building fund	-	(6,455)	(6,455)
	176,149	(129,175)	46,974
Restricted funds			
Active Calderdale	13,596	(13,596)	-
Calderdale Clinical Commissioning Group	60,000	(60,000)	-
Calderdale Clinical Commissioning Group - Non Recurrent Funding	104,668	(104,494)	174
Calderdale Food Network	10,230	(10,230)	-
Calipso Development	180,798	(173,998)	6,800
Community Foundation for Calderdale	5,000	(2,700)	2,300
Engagement	66,348	(66,420)	(72)
GP Transport	31,030	(31,030)	-
Health Inequalities	39,500	(39,500)	-
HPOC 1	30,848	(27,976)	2,872
HPOC 2	10,000	(10,000)	-
Time2gether	42,495	(31,274)	11,221
Public Health	18,100	(17,862)	238
Public Health Alliance	115,000	(115,000)	-
Support and Integration Fund	-	(1,547)	(1,547)
	727,613	(705,627)	21,986
TOTAL FUNDS	903,762	(834,802)	68,960

continued...

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	172,362	5,134	68,858	246,354
Designated building fund	50,152	(3,526)	-	46,626
	222,514	1,608	68,858	292,980
Restricted funds				
Calderdale Clinical Commissioning Group	10,294	(85)	-	10,209
Calipso Development	9,552	-	-	9,552
Support and Integration Fund	3,744	(2,198)	-	1,546
Vanguard	68,858	-	(68,858)	-
	92,448	(2,283)	(68,858)	21,307
TOTAL FUNDS	314,962	(675)	-	314,287

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,133	(87,999)	5,134
Designated building fund	-	(3,526)	(3,526)
	93,133	(91,525)	1,608
Restricted funds			
Active Calderdale	20,296	(20,296)	-
Calderdale Clinical Commissioning Group	85,000	(85,085)	(85)
Digital Platform	4,000	(4,000)	-
Greater Huddersfield Development	85,000	(85,000)	-
HPOC 1	19,336	(19,336)	-
Kirklees Council	40,000	(40,000)	-
Time2gether	85,025	(85,025)	-
Support and Integration Fund	(1)	(2,197)	(2,198)
SWYFT	7,850	(7,850)	-
	346,506	(348,789)	(2,283)
TOTAL FUNDS	439,639	(440,314)	(675)

continued...

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	172,362	58,563	68,858	299,783
Designated building fund	50,152	(9,981)	-	40,171
	222,514	48,582	68,858	339,954
Restricted funds				
Calderdale Clinical Commissioning Group	10,294	(85)	-	10,209
Calderdale Clinical Commissioning Group - Non Recurrent Funding	-	174	-	174
Calipso Development	9,552	6,800	-	16,352
Community Foundation for Calderdale	-	2,300	-	2,300
Engagement	-	(72)	-	(72)
HPOC 1	-	2,872	-	2,872
Time2gether	-	11,221	-	11,221
Public Health	-	238	-	238
Support and Integration Fund	3,744	(3,745)	-	(1)
Vanguard	68,858	-	(68,858)	-
	92,448	19,703	(68,858)	43,293
TOTAL FUNDS	314,962	68,285	-	383,247

continued...

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	269,282	(210,719)	58,563
Designated building fund	-	(9,981)	(9,981)
	269,282	(220,700)	48,582
Restricted funds			
Active Calderdale	33,892	(33,892)	-
Calderdale Clinical Commissioning Group	145,000	(145,085)	(85)
Calderdale Clinical Commissioning Group - Non Recurrent Funding	104,668	(104,494)	174
Calderdale Food Network	10,230	(10,230)	-
Calipso Development	180,798	(173,998)	6,800
Community Foundation for Calderdale	5,000	(2,700)	2,300
Digital Platform	4,000	(4,000)	-
Engagement	66,348	(66,420)	(72)
GP Transport	31,030	(31,030)	-
Greater Huddersfield Development	85,000	(85,000)	-
Health Inequalities	39,500	(39,500)	-
HPOC 1	50,184	(47,312)	2,872
HPOC 2	10,000	(10,000)	-
Kirklees Council	40,000	(40,000)	-
Time2gether	127,520	(116,299)	11,221
Public Health	18,100	(17,862)	238
Public Health Alliance	115,000	(115,000)	-
Support and Integration Fund	(1)	(3,744)	(3,745)
SWYFT	7,850	(7,850)	-
	1,074,119	(1,054,416)	19,703
TOTAL FUNDS	1,343,401	(1,275,116)	68,285

The restricted funds of the charity represent monies received and expended for a specific purpose or project, with restrictions imposed by the funder.

Calderdale CCG / NHS
Capacity and capability building programme funded by Calderdale CCG, targeted at groups delivering in the health arena.

Calipso Development
Funding by Calderdale CCG to set up and develop a special purpose vehicle for Calderdale to deliver consortium based solutions to local and wider funding opportunities.

continued...

21. MOVEMENT IN FUNDS - continued

Molly and Bill
Funded by Calderdale MBC Adult Health & Social Care Directorate to provide enrichment activities through community based volunteers within residential care home settings with the aim of increasing and improving individuals quality of life.

Support Integration
Funded through community foundation for Calderdale with the aim of creating strong and connected VCS sector organisations who focus on supporting asylum seekers, migrants and refugees through a series of learning, training and development opportunities.

Vanguard
Originally funded through Calderdale CCG to support the development of community hubs now reconfigured to fund the roll out of the Quality for Health Quality Assurance System roll out into charities across Calderdale and support the development of the integrated platform for Calderdale.

Weekend Care
Funded by Calderdale MBC and Calderdale CCG to provide day support for older people at the weekends. This service became independent of VAC from the end of May 2018.

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

23. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

Detailed Statement of Financial Activities for the Year Ended 31st March 2021

	31/3/21 £	31/3/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	14,963	25,000
Other trading activities		
Quality for Health income	2,250	2,250
Room hire	1,787	11,066
	4,037	13,316
Investment income		
Rents received	16,559	18,753
Charitable activities		
Charitable activities income	867,159	380,015
Membership fees	292	530
DBS checks	-	45
Training	-	1,125
Other income	752	855
	868,203	382,570
Total incoming resources	903,762	439,639
EXPENDITURE		
Other trading activities		
Room hire	5,313	5,084
Charitable activities		
Trustees' expenses	-	20
Wages	220,333	248,673
Social security	12,095	15,416
Pensions	12,864	15,640
Rates and water	960	954
Insurance	2,579	2,951
Light and heat	3,563	3,434
Telephone	6,979	6,748
Printing, postage and stationery	2,458	1,545
Carried forward	261,831	295,381

VOLUNTARY & COMMUNITY

Detailed Statement of Financial Activities
for the Year Ended 31st March 2021

	31/3/21 £	31/3/20 £
Charitable activities		
Brought forward	261,831	295,381
Advertising and publicity	5,381	6,325
Sundries	589	297
Repairs and maintenance	15,726	8,902
Cleaning	411	529
Project activity	491,586	29,712
Subscriptions	844	1,556
Training	-	748
Quality work	-	18,004
Catering and hospitality	55	889
Staff travel and subsistence	2,385	3,433
Freelance fees	11,007	39,111
Professional fees	1,881	1,126
Bank charges	393	505
Redundancy and secondment wages	1,500	5,000
Recruitment expenses	2,008	739
Depreciation - Freehold property	5,698	5,698
Depreciation - Plant & machinery	393	524
Depreciation - Fixtures & fittings	1,408	1,800
Mortgage interest	1,144	2,806
	804,240	423,085
Support costs		
Governance costs		
Accountancy fees	4,499	3,502
Legal fees	300	-
IT and computer expenses	20,450	8,643
	25,249	12,145
Total resources expended	834,802	440,314
Net income/(expenditure)	68,960	(675)

This page does not form part of the statutory financial statements