

**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

VOLUNTARY & COMMUNITY

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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.

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

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.

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

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 assists 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.

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

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.

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

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.

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

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.

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

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 on6.12.23..... and signed on its behalf by:



Tracy Ann Saunders - Trustee

**Independent Examiner's Report to the Trustees of
Voluntary & Community (Registered number: 04115234)**

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*

VOLUNTARY & COMMUNITY

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		<u>158,624</u>	<u>718,654</u>	<u>877,278</u>	<u>979,444</u>
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		<u>86,199</u>	<u>735,871</u>	<u>822,070</u>	<u>936,427</u>
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		<u>123,990</u>	<u>(68,782)</u>	<u>55,208</u>	<u>14,298</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		315,196	82,349	397,545	383,247
TOTAL FUNDS CARRIED FORWARD		<u>439,186</u>	<u>13,567</u>	<u>452,753</u>	<u>397,545</u>

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
		<u>981,966</u>	<u>1,191,111</u>
CREDITORS			
Amounts falling due within one year	14	(779,104)	(1,046,597)
		<u>202,862</u>	<u>144,514</u>
NET CURRENT ASSETS			
		<u>452,753</u>	<u>397,545</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>452,753</u>	<u>397,545</u>
NET ASSETS			
		<u>452,753</u>	<u>397,545</u>
FUNDS	17		
Unrestricted funds		439,186	315,196
Restricted funds		13,567	82,349
		<u>452,753</u>	<u>397,545</u>
TOTAL FUNDS			
		<u>452,753</u>	<u>397,545</u>

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

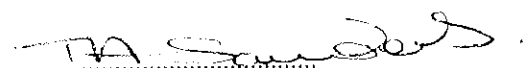
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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

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

VOLUNTARY & COMMUNITY

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		<u>(67,164)</u>	<u>(378,982)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(6,167)</u>	<u>(6,113)</u>
Net cash used in investing activities		<u>(6,167)</u>	<u>(6,113)</u>
Cash flows from financing activities			
Loan repayments in year		<u>-</u>	<u>(19,425)</u>
Net cash provided by/(used in) financing activities		<u>-</u>	<u>(19,425)</u>
Change in cash and cash equivalents in the reporting period		<u>(73,331)</u>	<u>(404,520)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>840,553</u>	<u>1,245,073</u>
Cash and cash equivalents at the end of the reporting period		<u><u>767,222</u></u>	<u><u>840,553</u></u>

The notes form part of these financial statements

VOLUNTARY & COMMUNITY

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	<u>(67,164)</u>	<u>(378,569)</u>

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
	<u>840,553</u>	<u>(73,331)</u>	<u>767,222</u>
Total	<u>840,553</u>	<u>(73,331)</u>	<u>767,222</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31st March 2023

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 charity has 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.

VOLUNTARY & COMMUNITY

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

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	-
	<u>68,660</u>	<u>116,444</u>

3. INVESTMENT INCOME

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

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	<u>3,777</u>	<u>5,954</u>
		<u>790,521</u>	<u>838,155</u>

VOLUNTARY & COMMUNITY

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

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
	<u>784,079</u>	<u>35,733</u>	<u>819,812</u>

7. SUPPORT COSTS

	Governance costs £
Governance Costs	<u>35,733</u>

8. NET INCOME/(EXPENDITURE)

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

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

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	<u>-</u>	<u>50</u>

VOLUNTARY & COMMUNITY

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

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
	<u>326,815</u>	<u>293,047</u>

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
	<u>15</u>	<u>14</u>

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	<u>159,738</u>	<u>819,706</u>	<u>979,444</u>
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

VOLUNTARY & COMMUNITY

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

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	<u>-</u>	<u>6,167</u>	<u>-</u>	<u>6,167</u>
At 31st March 2023	<u>250,000</u>	<u>25,083</u>	<u>60,342</u>	<u>335,425</u>
DEPRECIATION				
At 1st April 2022	5,606	11,163	59,458	76,227
Charge for year	<u>5,606</u>	<u>3,480</u>	<u>221</u>	<u>9,307</u>
At 31st March 2023	<u>11,212</u>	<u>14,643</u>	<u>59,679</u>	<u>85,534</u>
NET BOOK VALUE				
At 31st March 2023	<u>238,788</u>	<u>10,440</u>	<u>663</u>	<u>249,891</u>
At 31st March 2022	<u>244,394</u>	<u>7,753</u>	<u>884</u>	<u>253,031</u>

VOLUNTARY & COMMUNITY

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

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
	<u>250,000</u>	<u>25,083</u>	<u>60,342</u>	<u>335,425</u>

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	<u>170,000</u>	<u>170,000</u>
Aggregate depreciation	<u>45,360</u>	<u>42,840</u>
Value of land in freehold land and buildings	<u>44,000</u>	<u>44,000</u>

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
	<u>214,744</u>	<u>350,558</u>

VOLUNTARY & COMMUNITY

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**

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
	<u>779,104</u>	<u>1,046,597</u>

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
	<u>1,134</u>	<u>3,079</u>

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)
	<u>439,186</u>	<u>13,567</u>	<u>452,753</u>	<u>397,545</u>

VOLUNTARY & COMMUNITY

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

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
	<u>315,196</u>	<u>72,425</u>	<u>51,565</u>	<u>439,186</u>
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)	-
	<u>82,349</u>	<u>(17,217)</u>	<u>(51,565)</u>	<u>13,567</u>
TOTAL FUNDS	<u>397,545</u>	<u>55,208</u>	<u>-</u>	<u>452,753</u>

VOLUNTARY & COMMUNITY

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

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)	-
	<u>718,654</u>	<u>(735,871)</u>	<u>(17,217)</u>
TOTAL FUNDS	<u>877,278</u>	<u>(822,070)</u>	<u>55,208</u>

VOLUNTARY & COMMUNITY

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**

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
	<u>339,954</u>	<u>(24,757)</u>	<u>(1)</u>	<u>315,196</u>
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
	<u>43,293</u>	<u>39,055</u>	<u>1</u>	<u>82,349</u>
TOTAL FUNDS	<u>383,247</u>	<u>14,298</u>	<u>-</u>	<u>397,545</u>

VOLUNTARY & COMMUNITY

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

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)
	<u>159,738</u>	<u>(155,776)</u>	<u>(28,719)</u>	<u>(24,757)</u>
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)	-	-
	<u>819,706</u>	<u>(780,651)</u>	<u>-</u>	<u>39,055</u>
TOTAL FUNDS	<u>979,444</u>	<u>(936,427)</u>	<u>(28,719)</u>	<u>14,298</u>

VOLUNTARY & COMMUNITY

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

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
	<u>339,954</u>	<u>47,668</u>	<u>51,564</u>	<u>439,186</u>
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)	-
	<u>43,293</u>	<u>21,838</u>	<u>(51,564)</u>	<u>13,567</u>
TOTAL FUNDS	<u>383,247</u>	<u>69,506</u>	<u>-</u>	<u>452,753</u>

VOLUNTARY & COMMUNITY

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

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)
	<u>318,362</u>	<u>(241,975)</u>	<u>(28,719)</u>	<u>47,668</u>
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)	-	-
	<u>1,538,360</u>	<u>(1,516,522)</u>	<u>-</u>	<u>21,838</u>
TOTAL FUNDS	<u>1,856,722</u>	<u>(1,758,497)</u>	<u>(28,719)</u>	<u>69,506</u>

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.

VOLUNTARY & COMMUNITY

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

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.

VOLUNTARY & COMMUNITY

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	-
	<u>68,660</u>	<u>116,444</u>
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
	<u>790,521</u>	<u>838,155</u>
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

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VOLUNTARY & COMMUNITY

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
	<u>784,079</u>	<u>888,451</u>
Support costs		
Governance costs		
Accountancy fees	4,200	4,731
IT and computer expenses	31,533	31,708
	<u>35,733</u>	<u>36,439</u>
Total resources expended	<u>822,070</u>	<u>936,427</u>
Net income	<u>55,208</u>	<u>43,017</u>

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