

**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

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<b>Trustees</b>	Amanda Frances Smith Dawn Whiteley MBE John Needell Kenneth Hunter Sanderson Lucy Elizabeth Charlotte Clay Samantha Anne McCormick Tracy Ann Saunders	
<b>Chair of Trustees</b>	Tracy Ann Saunders	
<b>Senior Management Team</b>	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)
<b>Charity number</b>	1087518	
<b>Company number</b>	04115234	
<b>Registered office</b>	The Resource Centre Hall Street Halifax West Yorkshire HX1 5AY	
<b>Auditor</b>	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	
<b>Bankers</b>	Unity Trust Bank Nine Brindley Place Birmingham West Midlands  Flagstone 1st Floor Clareville House 26-27 Ovenden Street London SW1Y 4EL	
<b>Solicitors</b>	Finn Gledhill 1-4 Harrison Road Halifax West Yorkshire	

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# **VOLUNTARY & COMMUNITY**

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# VOLUNTARY & COMMUNITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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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.

# **VOLUNTARY & COMMUNITY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **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

# VOLUNTARY & COMMUNITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 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

# VOLUNTARY & COMMUNITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### *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

# **VOLUNTARY & COMMUNITY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2024**

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### *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.



# VOLUNTARY & COMMUNITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### *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.

## **VOLUNTARY & COMMUNITY**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2024***

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#### **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***

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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

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#### 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.

# **VOLUNTARY & COMMUNITY**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF VOLUNTARY & COMMUNITY**

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### **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.

# **VOLUNTARY & COMMUNITY**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF VOLUNTARY & COMMUNITY**

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### **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.

# **VOLUNTARY & COMMUNITY**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF VOLUNTARY & COMMUNITY**

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### **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 £
<b>Income from:</b>							
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	-	-	-
<b>Total income</b>		<u>195,859</u>	<u>933,129</u>	<u>1,128,988</u>	<u>158,626</u>	<u>718,654</u>	<u>877,280</u>
<b>Expenditure on:</b>							
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
<b>Total charitable expenditure</b>		<u>187,946</u>	<u>921,693</u>	<u>1,109,639</u>	<u>83,942</u>	<u>735,871</u>	<u>819,813</u>
<b>Total expenditure</b>		<u>189,681</u>	<u>921,693</u>	<u>1,111,374</u>	<u>86,200</u>	<u>735,871</u>	<u>822,071</u>
<b>Net income</b>		6,178	11,436	17,614	72,426	(17,217)	55,209
Transfers between funds		-	-	-	51,565	(51,565)	-
<b>Net movement in funds</b>	9	6,178	11,436	17,614	123,991	(68,782)	55,209
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		439,187	13,567	452,754	315,196	82,349	397,545
<b>Fund balances at 31 March 2024</b>		<u>445,365</u>	<u>25,003</u>	<u>470,368</u>	<u>439,187</u>	<u>13,567</u>	<u>452,754</u>

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 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	13		252,342		249,891
<b>Current assets</b>					
Debtors	14	65,992		214,743	
Cash at bank and in hand		872,002		767,224	
		937,994		981,967	
<b>Creditors: amounts falling due within one year</b>	15	(719,968)		(779,104)	
<b>Net current assets</b>			218,026		202,863
<b>Total assets less current liabilities</b>			470,368		452,754
<b>Net assets excluding pension liability</b>			470,368		452,754
<b>The funds of the charity</b>					
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 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations			99,475		(67,163)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(14,443)		(6,167)	
Investment income received		19,746		-	
<b>Net cash generated from/(used in) investing activities</b>			5,303		(6,167)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			104,778		(73,330)
Cash and cash equivalents at beginning of year			767,224		840,554
<b>Cash and cash equivalents at end of year</b>			872,002		767,224

# VOLUNTARY & COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 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.

# VOLUNTARY & COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 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.

# VOLUNTARY & COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### 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.

## VOLUNTARY & COMMUNITY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### 3 Income from donations and legacies

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

# VOLUNTARY & COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>VCSE Support and Development</b>						
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
<b>Provision of Wellbeing Services</b>						
Charitable activities income	-	502,115	502,115	-	405,588	405,588
	<u>175,867</u>	<u>933,129</u>	<u>1,108,996</u>	<u>158,626</u>	<u>718,654</u>	<u>877,280</u>

## VOLUNTARY & COMMUNITY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### 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 £
<b>Fundraising and publicity</b>		
Other fundraising costs	1,735	2,258



# VOLUNTARY & COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 7 Expenditure on charitable activities

	VCSE Support and Development t 2024 £	Building - Community Resource 2024 £	Provision of Wellbeing Services 2024 £	Total 2024 £	VCSE Support and Development t 2023 £	Building - Community Resource 2023 £	Provision of Wellbeing Services 2023 £	Total 2023 £
<b>Direct costs</b>								
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
<b>Share of support and governance costs (see note 8)</b>								
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

## VOLUNTARY & COMMUNITY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

#### 7 Expenditure on charitable activities

**(Continued)**

<b>Analysis by fund</b>								
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

# VOLUNTARY & COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 8 Support costs allocated to activities

	VCSE Support and Development 2024 £	Total 2023 £
Governance	8,500	35,733
	<u>2024</u>	<u>2023</u>
	£	£
<b>Governance costs comprise:</b>		
Audit fees	8,500	4,200
IT and computer costs	-	31,533
	<u>8,500</u>	<u>35,733</u>

### 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
	<u>11,992</u>	<u>9,307</u>

### 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
	<u>17</u>	<u>15</u>
Total		

# VOLUNTARY & COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 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
	<u>420,755</u>	<u>319,231</u>

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	<u>159,172</u>	<u>148,623</u>

### 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 £
<b>Cost or valuation</b>				
At 1 April 2023	250,000	25,083	60,342	335,425
Additions	-	9,781	4,662	14,443
	<u>250,000</u>	<u>34,864</u>	<u>65,004</u>	<u>349,868</u>
At 31 March 2024	250,000	34,864	65,004	349,868
<b>Depreciation and impairment</b>				
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
	<u>16,818</u>	<u>19,698</u>	<u>61,010</u>	<u>97,526</u>
At 31 March 2024	16,818	19,698	61,010	97,526
<b>Carrying amount</b>				
At 31 March 2024	<u>233,182</u>	<u>15,166</u>	<u>3,994</u>	<u>252,342</u>
At 31 March 2023	<u>238,788</u>	<u>10,440</u>	<u>663</u>	<u>249,891</u>

# VOLUNTARY & COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 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 £
<b>Amounts falling due within one year:</b>		
Trade debtors	10,487	184,532
Other debtors	20,597	-
Prepayments and accrued income	34,908	30,211
	<u>65,992</u>	<u>214,743</u>

### 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
	<u>719,968</u>	<u>779,104</u>

### 16 Retirement benefit schemes

	2024 £	2023 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>14,235</u>	<u>11,938</u>

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.

## VOLUNTARY & COMMUNITY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 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)	-	-
	<u>13,567</u>	<u>933,129</u>	<u>(921,693)</u>	<u>-</u>	<u>25,003</u>

# VOLUNTARY & COMMUNITY

## 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)	-	-
	<u>82,349</u>	<u>718,654</u>	<u>(735,871)</u>	<u>(51,565)</u>	<u>13,567</u>

# VOLUNTARY & COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 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
	<u>439,187</u>	<u>195,859</u>	<u>(189,681)</u>	<u>-</u>	<u>445,365</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
General fund	285,070	158,626	(86,200)	51,565	409,061
Designated - Building Fund	30,126	-	-	-	30,126
	<u>315,196</u>	<u>158,626</u>	<u>(86,200)</u>	<u>51,565</u>	<u>439,187</u>

### 19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	252,342	-	252,342
Current assets/(liabilities)	186,773	31,253	218,026
	<u>439,115</u>	<u>31,253</u>	<u>470,368</u>
<b>Per balance sheet</b>	445,365	25,003	470,368
<b>Balance to allocate</b>	6,250	(6,250)	-
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
Tangible assets	249,891	-	249,891
Current assets/(liabilities)	189,296	13,567	202,863
	<u>439,187</u>	<u>13,567</u>	<u>452,754</u>



## VOLUNTARY & COMMUNITY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### 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:

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

#### 21 Related party transactions

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