

Charity registration number 1102412

Company registration number 04763194 (England and Wales)

**AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Freeborn	
	P Hallam	
	A Carroll	
	S Lockwood	
	J Morris	(Appointed 27 February 2023)
	S Fennell	(Appointed 31 May 2023)
Secretary	L Allison	
Charity number	1102412	
Company number	04763194	
Registered office	33 Market Place Ripley Derbyshire DE5 3HA	
Independent examiner	Azets Ruthlyn House 90 Lincoln Road Peterborough Cambridgeshire PE1 2SP	
Bankers	Yorkshire Bank PLC 30 Oxford Street Ripley Derbyshire DE5 4AJ	
	Cooperative Bank Business Direct PO Box 250 Skelmersdale WN8 6NY	
	Nationwide Building Society Kings Park Road Moulton Park Northampton NN3 6NW	
	Derbyshire Community Bank 68 Cornmarket Derby DE1 2DG	

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

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AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 Memorandum and Articles of Association, 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

Principal activities

The company is a Registered Charity offering support to voluntary organisations and communities in Amber Valley and its neighbouring districts.

The objects of the charity are to promote any charitable purpose for the benefit of the community in the Local Government District of Amber Valley and its neighbouring districts (hereinafter called 'the area of benefit'). This is in accordance with the objects contained in the constitution, the charity's governing document. There have been no changes in the policies of the charity which are:

- To promote and organise co-operation in the achievement of the same and to that end bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit.
- To establish, support, undertake or execute any charitable trusts or association formed for the objects.
- To encourage, promote and organise direct services appropriate to the needs of individuals.
- We may work outside our area of benefit providing it is not to the detriment of, and whenever possible working in partnership with, other organisations.

Public Benefit

Amber Valley CVS is open to enquiries from members of the public who wish to volunteer their time to others in the community. We promote and encourage volunteering and broker arrangements between local voluntary sector groups and individuals. This activity raises community spirit and cohesion.

We provide training activity to volunteers and voluntary sector groups, raising their skills and aspirations as a result.

Our organisation offers direct support to families and older people in Amber Valley and Erewash, tackling issues such as debt, social isolation and access to services. This benefits the public and our communities by increasing their self sufficiency.

We are the local support for voluntary sector organisations and our leadership to them in respect of governance, finance, human resource and health & safety issues ensure that the voluntary sector in Amber Valley has good governance arrangements and groups develop to their full potential.

Volunteers

The organisation encourages and supports volunteers within the organisation in administration roles, as part of the Befriending project and as Trustees. We also actively promote volunteering to businesses, statutory partners and the general public using window displays, web site, social media, local press & radio and work in schools. We work in partnership with health, sport, children's, disability organisations to extend and improve the volunteering experience for any age or ability.

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Internal records of our performance against outcomes for the organisation and the sector show we have worked towards our strategic headlines and also add value to our communities and the sector.

In providing support to develop and sustain local groups this year we have:

- Maintained a databases of 532 active groups and presented information in real time for the public and professionals to connect on google maps;
- Maintained contact with 373 local groups, with 7 new groups formed;
- Offered free membership to all groups as part of our direct support of sustainability;
- Increased by 41, to 256 groups as member organisations;
- Had contact with and given direct advice and support to 86 groups, including supporting 38 with an extensive development plan;
- DBS checks increased from 382 to 470, showing the recovery of sector activity;
- Managed the grant giving process for Public Health and 5 Ways to Wellbeing grants with a great response from groups this year although only £14,000 disseminated as grants;
- Maintained a presence on local and county wide resilience forums and other partnerships;
- Responded to 115 befriending referrals and trained 32 new volunteers as well as providing Home from Hospital support with 11 volunteers to 82 referrals;
- Added physical activity support through Couch to 5x.

In encouraging an increase and diversity in volunteering opportunities, volunteers and voluntary action, we have explored the use of new volunteering platforms and implemented Volife Amber Valley. Currently there are 119 live online opportunities, increased with 47 new opportunities.

Help at Home continued to support older people this year, ensuring they remained safe and well at home. Staffing levels have been for the service have been a challenge however we have been able to keep the service sustainable.

We are enhancing the health, well being and safe guarding in our communities by delivering a range of support through Home from Hospital, Befriending volunteers, Get Out Get Active and Social Prescribing Link Workers.

We continue to support Charles Hill CIO, Derbyshire Community Bank, Read Easy and other voluntary organisations through staff involvement as volunteers, trustees and secretariat.

We have continued to work in partnership with local organisations and statutory partners to contribute to Amber Valley Partnership, Place Alliance and Active Amber Valley. We have contributed to the development of a VCSE Alliance , to influence health planning. With DIAA colleagues we contribute to County Place board, Safer Derbyshire Board and continue to encourage the VCSE Leadership and Mental Health programmes.

We take the concerns and offers of support of the voluntary sector to local and county strategic meetings including with Derbyshire County Council, Derbyshire Clinical Commissioning Group to increase the sector profile.

Financial review

Detailed financial information is shown from page 7. The charity reports a deficit for the year of £24,814 (2022: surplus of £21,000).

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Reserves Policy and Going Concern

At 31 March 2023 the charity had total reserves of £560,323. Of these reserves £253,307 was held in restricted funds, with the balance remaining of £307,016 being held in unrestricted funds.

The charity has designated some of its unrestricted funds for particular purposes. At 31 March 2023 the designated funds of the charity comprised:

Training Fund	5,000
Contingency Fund	40,000
Building Fund	75,000
Help At Home Fund	55,000
	<hr/>
	£175,000
	<hr/>

The Training Fund is to ensure the organisation has sufficient funds for staff development that would not be met by other project costs and to pump prime training initiatives that support development of the sector.

The Contingency Fund is set aside to cover any organisation costs or debts not covered by project costs. It is also in case of long term incapacity or absence of a senior manager that requires costs for interim support of another professional.

The Building Fund is in line with our aspiration to refurbish the 'Cottage'. We are designating funds which could then be used as match funding in any future bids and to maintain the fabric of the building in the meantime.

The Help at Home Fund is to ensure that in the event of any difficult circumstances or disaster we are able to continue Help at Home activity to our clients by replacing essential equipment, personnel and work space immediately or meeting other liabilities.

Unrestricted general reserves (excluding tangible fixed assets of £6,405), freely available for use by the charity amount to £118,068.

The Trustees' policy is to build unrestricted free reserves equivalent to 4-8 months directorate expenditure, which is currently running at the rate of £150,000 per annum. At the year end free reserves amounted to £118,068 which is considered prudent as there are indications that grant funding will decrease in 2023/24.

In addition to directorate expenditure, unrestricted funds are designated to ensure resources are available for expenditure which would relate to changes to Help at Home, either for closure or continuation in another charitable format.

Principal funding sources

Our principal funding sources remain Southern Derbyshire CCG and Derbyshire County Council along with earned income from activity as a counter signatory for DBS and customer charges to Help at Home clients.

Investment Policy

The Executive Committee are responsible for setting the investment policy of the charity.

Risk Management

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control financial and other risks to mitigate any impact they may have on the charity in the future. Information about risk and the actions to mitigate them are discussed at board meetings.

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

We have a renewed strategy with headlines of " Strong Foundations, Funding the Future ,Dreaming Big". We will implement this over the next three years to ensure support for groups is strengthened, our base is fit for purpose and we adapt to changes in the internal and external environment.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 13 May 2003 and registered as a charity on 1 April 2004. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association and its constitution which was adopted on 13 July 1994 when the charity was operating as an unincorporated entity. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

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:

M Gee	(Deceased 25 May 2022)
P Dawson	(Resigned 27 February 2023)
M Neal	(Resigned 26 July 2023)
S Freeborn	
P Hallam	
A Carroll	
S Lockwood	
J Morris	(Appointed 27 February 2023)
S Fennell	(Appointed 31 May 2023)

Appointment of trustees

Trustees are actively recruited through the year and have a formal application process which identifies the skills and knowledge they offer for this role.

Organisational structure

The business of the charity is managed through board meetings consisting of a maximum of no more than twenty members and a minimum of not less than six members.

Members of the Board as listed on page 1 are appointed at the Annual General Meeting and serve for one year, but may offer themselves for reappointment if they so wish.

The Committee is responsible for the strategic direction of the Charity and therefore responsibility for the day to day running of the charity is delegated to the Chief Executive, who in turn delegates a share of that responsibility to other members of the senior management team.

Induction and training of trustees

Each trustee receives an induction pack which includes information about the organisations aims, plans, financial situation and governance arrangements. Trustees have direct access to the Chief Executive for further information exchange and support in their role. Development of the Boards understanding of the organisation is led by the Chief Executive using regular meeting dates to identify and progress this, involving other staff members as appropriate.

Pay policy for key management personnel

In considering the rate of pay for key management personnel the board take into account national pay rates identified by NAVCA, comparator pay rates within Derbyshire and the previous years rate of inflation. These are set against any changes (rise or fall) in external funding received by the organisation.

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2023

Links with other organisations

The charity has strong relationships with local authorities, in particular Derbyshire County Council, Joined Up Derbyshire / Integrated Care Board, Amber Valley Place Alliance and other Councils for Voluntary Service.

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



A Carroll

Trustee

Date: 27/9/23

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

I report to the trustees on my examination of the financial statements of Amber Valley Council For Voluntary Service (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

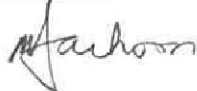
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Mark Jackson FCA DChA
Azets
Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
PE1 2SP
United Kingdom

Dated: 11.10.2023

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	5,668	-	5,668	1,228	-	1,228
Charitable activities	4	532,405	385,117	917,522	540,216	355,674	895,890
Other trading activities	5	15,433	-	15,433	13,056	-	13,056
Investments	6	417	-	417	33	-	33
Total income		553,923	385,117	939,040	554,533	355,674	910,207
Expenditure on:							
Charitable activities	7	626,160	328,264	954,424	539,260	356,846	896,106
Net gains/(losses) on investments	11	(9,430)	-	(9,430)	6,900	-	6,900
Net movement in funds		(81,667)	56,853	(24,814)	22,173	(1,172)	21,001
Fund balances at 1 April 2022		381,140	203,997	585,137	358,967	205,170	564,137
Fund balances at 31 March 2023		299,473	260,850	560,323	381,140	203,998	585,138

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		24,432		30,546
Investments	14		200,019		209,449
			<u>224,451</u>		<u>239,995</u>
Current assets					
Debtors	15	100,442		160,627	
Cash at bank and in hand		330,451		357,524	
		<u>430,893</u>		<u>518,151</u>	
Creditors: amounts falling due within one year	16	(95,021)		(173,008)	
Net current assets			335,872		345,143
Total assets less current liabilities			<u>560,323</u>		<u>585,138</u>
Income funds					
Restricted funds	17		260,850		203,998
<u>Unrestricted funds</u>					
Designated funds	18	175,000		175,000	
General unrestricted funds		124,473		206,140	
			<u>299,473</u>		<u>381,140</u>
			<u>560,323</u>		<u>585,138</u>

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 2023.

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 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 27/9/23.



A Carroll
Trustee

Company registration number 04763194

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(24,900)		51,943
Investing activities					
Purchase of tangible fixed assets		(2,590)		(3,878)	
Investment income received		417		33	
Net cash used in investing activities			(2,173)		(3,845)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(27,073)		48,098
Cash and cash equivalents at beginning of year			357,524		309,426
Cash and cash equivalents at end of year			330,451		357,524

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Amber Valley Council For Voluntary Service is a private company limited by guarantee not having share capital. In the event of a winding up of the company every member agrees to contribute such amount as may be required (not exceeding £1) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the Charity's debts and liabilities. It is registered in England and Wales. The registered office is 33 Market Place, Ripley, Derbyshire, DE5 3HA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. 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 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.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

1.4 Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included on an accruals basis.
- Incoming resources from Help at Home are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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.

Expenditure is recognised on an accruals basis as a liability is incurred.

- Costs of operating Help at Home comprises those costs incurred in delivering the Help at Home service.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis to reflect the use of the resource. All costs have been allocated directly relating to a particular activity.

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:

Leasehold improvements	4% straight line and 33% straight line
Office equipment	33% straight line
Fixtures and fittings	33% straight line
IT equipment	33% straight line

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 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).

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.9 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.

1.10 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.

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.

1.11 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.

1.12 Retirement benefits

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

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	5,668	1,228

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities	Volunteering, Training & Development 2023	Help at Home 2023	Total 2023	Volunteering, Training & Development 2022	Help at Home 2022	Total 2022
	£	£	£	£	£	£
Help at Home	-	493,230	493,230	-	481,079	481,079
Directorate (DCC)	15,378	-	15,378	15,378	-	15,378
NHS/ICB - Core	54,647	-	54,647	53,734	-	53,734
Southern Derbyshire CVS - Post Hospital Support	19,160	-	19,160	25,420	-	25,420
DCC - Volunteer Training	-	-	-	2,643	-	2,643
DCC - Infrastructure Support	38,975	-	38,975	34,725	-	34,725
DCC - Befriending Service	9,724	-	9,724	11,176	-	11,176
GP Link Worker	86,757	-	86,757	81,681	-	81,681
Public Health Grant - 5 Ways	10,000	-	10,000	20,000	-	20,000
Police Crime and Commissioner	-	-	-	50,000	-	50,000
Derby Community Foundation	-	-	-	7,855	-	7,855
Social Connectedness	-	-	-	8,750	-	8,750
VCSE Leadership Funding	-	-	-	65,000	-	65,000
NAVCA	100,000	-	100,000	1,500	-	1,500
Get Out Get Active	5,000	-	5,000	13,250	-	13,250
Sundry income	21,550	-	21,550	23,699	-	23,699
NHS CCG - Acute Discharge Support	2,247	-	2,247	-	-	-
DCC - HAF Funding	21,354	-	21,354	-	-	-
Public Health Contain Funding	5,000	-	5,000	-	-	-
	34,500	-	34,500	-	-	-
	363,438	493,230	856,668	414,811	481,079	895,890
Analysis by fund						
Unrestricted funds	39,175	493,230	532,405	59,137	481,079	540,216
Restricted funds	324,263	-	324,263	355,674	-	355,674
	363,438	493,230	856,668	414,811	481,079	895,890

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Membership, training and services	15,433	13,056
	<u> </u>	<u> </u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	417	33
	<u> </u>	<u> </u>

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Volunteering, Training & Development	Help at Home	Total	Volunteering, Training & Development	Help at Home	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Staff costs	290,670	449,123	739,793	219,353	438,568	657,921
Depreciation and impairment	8,704	-	8,704	7,820	-	7,820
Staff travel	4,805	17,790	22,595	6,434	20,629	27,063
Volunteer travel and expenses	3,496	-	3,496	1,775	-	1,775
Grants paid	26,252	-	26,252	63,771	-	63,771
Event costs	51,271	33	51,304	43,878	-	43,878
Premises costs	34,713	-	34,713	34,150	-	34,150
Equipment	-	663	663	38	553	591
Insurance	4,857	-	4,857	4,169	-	4,169
Administration costs	25,769	4,155	29,924	21,482	3,537	25,019
IT costs	7,492	41	7,533	7,108	-	7,108
Sundry costs	6,818	5,574	12,392	7,741	482	8,223
Compliance costs	4,822	536	5,358	8,578	840	9,418
	<u>469,669</u>	<u>477,915</u>	<u>947,584</u>	<u>426,297</u>	<u>464,609</u>	<u>890,906</u>
Share of governance costs (see note 8)	6,840	-	6,840	5,200	-	5,200
	<u>476,509</u>	<u>477,915</u>	<u>954,424</u>	<u>431,497</u>	<u>464,609</u>	<u>896,106</u>
Analysis by fund						
Unrestricted funds	148,245	477,915	626,160	74,651	464,609	539,260
Restricted funds	328,264	-	328,264	356,846	-	356,846
	<u>476,509</u>	<u>477,915</u>	<u>954,424</u>	<u>431,497</u>	<u>464,609</u>	<u>896,106</u>

8 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	-	3,000	3,000	-	3,000	3,000
Independent examination	-	3,840	3,840	-	2,200	2,200
	<u>-</u>	<u>6,840</u>	<u>6,840</u>	<u>-</u>	<u>5,200</u>	<u>5,200</u>
Analysed between Charitable activities	-	6,840	6,840	-	5,200	5,200
	<u>-</u>	<u>6,840</u>	<u>6,840</u>	<u>-</u>	<u>5,200</u>	<u>5,200</u>

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Volunteering, training and development	17	9
Help at Home	65	67
Total	82	76

Employment costs

	2023 £	2022 £
Wages and salaries	691,905	626,032
Social security costs	26,107	13,498
Other pension costs	24,781	21,391
	742,793	660,921

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

11 Net gains/(losses) on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Revaluation of investments	(9,430)	6,900

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Leasehold improvements £	Office equipment £	Fixtures and fittings £	IT equipment £	Total £
Cost					
At 1 April 2022	97,317	15,962	8,932	27,219	149,430
Additions	-	-	-	2,590	2,590
At 31 March 2023	97,317	15,962	8,932	29,809	152,020
Depreciation and impairment					
At 1 April 2022	73,874	15,962	8,932	20,116	118,884
Depreciation charged in the year	3,548	-	-	5,156	8,704
At 31 March 2023	77,422	15,962	8,932	25,272	127,588
Carrying amount					
At 31 March 2023	19,895	-	-	4,537	24,432
At 31 March 2022	23,443	-	-	7,103	30,546

14 Fixed asset investments

	Balanced Fund £
Cost or valuation	
At 1 April 2022	209,449
Valuation changes	(9,430)
At 31 March 2023	200,019
Carrying amount	
At 31 March 2023	200,019
At 31 March 2022	209,449

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	91,838	152,881
Prepayments and accrued income	8,604	7,746
	100,442	160,627

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	7,593	2,758
Trade creditors	7,858	8,593
Other creditors	117	91
Accruals and deferred income	79,453	161,566
	<hr/>	<hr/>
	95,021	173,008
	<hr/>	<hr/>

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds		Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £	
EMDA - Property Improvements	24,996	-	(3,485)	21,511	-	(3,485)	18,026
Home From Hospital	14,432	25,420	(15,052)	24,800	19,160	(6,436)	37,524
AVBC - Memory Lane	2,548	-	(2,548)	-	-	-	-
Postcode Local Funding	1,000	-	-	1,000	-	-	-
Public Health Grant - 5 Ways / Small Grant	15,293	20,000	(5,900)	29,393	10,000	(25,557)	1,000
Public Health - Eats and Treats	1,902	-	(1,902)	-	-	-	13,836
NHS/ICB - Core	-	53,734	(53,734)	-	54,647	(54,647)	-
DCC - Volunteer Training	778	2,643	(3,421)	-	-	-	-
DCC - Infrastructure	-	34,725	(34,725)	-	38,975	(38,975)	-
DCC - Befriending	14,618	11,175	(25,793)	-	9,724	(9,724)	-
GP Link Worker	-	81,681	(81,681)	-	86,757	(86,757)	-
Social Connectedness	24,767	8,750	-	33,517	27,750	(3,631)	57,636
Social Prescribing Directory	6,802	-	(3,402)	3,400	-	-	3,400
VCSE Leadership Funding	61,750	65,000	(36,828)	89,922	-	(40,090)	49,832
Police and Crime Commissioner	20,534	50,000	(70,080)	454	-	(454)	-
NAVCA	-	1,500	(1,500)	-	5,000	(5,000)	-
Space to Connect	1,000	1,045	(2,045)	-	-	-	-
The National Lottery Community Fund	14,750	-	(14,750)	-	-	-	-
VCSE Strategic Mental Health	-	-	-	-	100,000	(42,087)	57,913
DCC - HAF Funding	-	-	-	-	5,000	(5,000)	-
Acute Discharge Support	-	-	-	-	21,354	(6,354)	15,000
PH Contain Funding	-	-	-	-	6,750	(67)	6,683
	205,170	355,673	(356,846)	203,997	385,117	(328,264)	260,850

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds	(Continued)
NHS Derby & Derbyshire ICB Core; provision of infrastructure support to local voluntary and community organisations, promotion and brokerage of volunteering and provision of funding information, governance and networking for local groups.	
Southern Derbyshire CVS Post Hospital Support; respond to requests for volunteer support to individuals discharged from hospital for a time limited period. Manage the recruitment, supervision, training of volunteers.	
Derbyshire County Council Adult Care Befriending; respond to requests for volunteer support to reduce isolation and loneliness of older, isolated people in Amber Valley. Manage the recruitment, supervision, training of volunteers.	
Derbyshire County Council Adult Care Infrastructure; provision of infrastructure support to local voluntary and community organisations, provision of funding information, governance and networking for local groups.	
Postcode Lottery; costs of pathway access to Charles Hill Playing Fields and community development activity in Loscoe related to increasing use of playing fields.	
Public Health 5 Ways / Small Grant; manages grants to benefit local organisations to improve wellbeing.	
GP Link Worker; social prescribing activity for the ARCH PCN, encouraging the use of community and voluntary services as a preventative step in recovery from illness.	
Social Connectedness; leading a steering group, developing an action plan to decrease social isolation and identify gaps and projects to fund to increase connectedness.	
Social Prescribing Directory; to prepare information about community resources for use of PCN staff members.	
VCSE Leadership Funding; to develop the capacity of the voluntary sector to engage and influence Joined Up Care Derbyshire planning systems and develop a VCSE Alliance.	
Police and Crime Commissioner; grants to community groups and development worker activity for writing applications.	
NAVCA; participation in an emergency planning partnership, cost of living grant award.	
Space to Connect; developing community action in Loscoe.	
The National Lottery Community Fund; supporting infrastructure activity and developments in reducing isolation including digital connection.	

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 April 2021 £	Transfers £	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
Training Fund	5,000	-	5,000	-	5,000
Contingency Fund	40,000	-	40,000	-	40,000
Building Fund	75,000	-	75,000	-	75,000
Help at Home Fund	55,000	-	55,000	-	55,000
	<u>175,000</u>	<u>-</u>	<u>175,000</u>	<u>-</u>	<u>175,000</u>

The Training Fund is to ensure the organisation has sufficient funds for staff development that would not be met by other project costs and to pump prime training initiatives that support development of the sector.

The Contingency Fund is set aside to cover any organisation costs or debts not covered by project costs. It is also in case of long term incapacity or absence of a senior manager that requires costs for interim support of another professional.

The Building Fund is in line with our aspiration to refurbish the 'Cottage'. We are designating funds which could then be used as match funding in any future bids and to maintain the fabric of the building in the meantime.

The Help at Home Fund is to ensure that in the event of any difficult circumstances or disaster we are able to continue Help at Home activity to our clients by replacing essential equipment, personnel and work space immediately or meeting other liabilities.

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	6,405	18,027	24,432	9,034	30,546
Investments	200,019	-	200,019	209,449	209,449
Current assets/(liabilities)	93,049	242,823	335,872	162,658	345,143
	<u>299,473</u>	<u>260,850</u>	<u>560,323</u>	<u>203,997</u>	<u>585,138</u>

AMBER VALLEY COUNCIL FOR VOLUNTARY SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Operating lease commitments

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:

	2023 £	2022 £
Within one year	17,450	17,450
Between two and five years	67,757	69,507
In over five years	7,850	23,550
	<u>93,057</u>	<u>110,507</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

22 Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	(24,814)	21,001
Adjustments for:		
Investment income recognised in statement of financial activities	(417)	(33)
Fair value gains and losses on investments	9,430	(6,900)
Depreciation and impairment of tangible fixed assets	8,704	7,820
Movements in working capital:		
Decrease/(increase) in debtors	60,184	(117,022)
(Decrease)/increase in creditors	(77,987)	147,077
Cash (absorbed by)/generated from operations	<u>(24,900)</u>	<u>51,943</u>

23 Analysis of changes in net funds

The charity had no debt during the year.