

Volunteer Centre Dorset
(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements

For the Year Ended 31 March 2024

Charity Registered in England and Wales Number: 1113758

Company Registration Number: 05685988

Volunteer Centre Dorset
Contents
For the Year Ended 31 March 2024

	<u>Page</u>
Reference and Administrative Details	1
Trustees' Report	2 – 8
Independent Examiner's Report to the Trustees	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to Financial Statements	12 – 23

Volunteer Centre Dorset
Reference and Administrative Details
For the Year Ended 31 March 2024

Charity Name	Volunteer Centre Dorset
Other Names	Dorchester Volunteer Bureau Volunteer Centre Dorchester
Trustee Directors	A Bolt Chairperson A Bailey MA FCA Director of finance P Cooper H Enright J Sangster J Audley
Company Secretary & CEO	M Waterman
Company Number	05685988
Charity Number	1113758
Principal Address and Registered Office	The Coach House Acland Road Dorchester Dorset DT1 1EF
Independent Examiner	Michelle Ferris BSc (Hons) FCA DChA Albert Goodman LLP Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX

Volunteer Centre Dorset
Trustees' Report
For the Year Ended 31 March 2024

The Trustees' present their report and accounts 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, comply with the Charity's governing document, applicable law, and the requirement of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS 102) (implemented 1 January 2019).

Trustees

The Trustees serving during the period and since the period end are as follows:

- A Bolt Chairperson
- A Bailey Director of finance
- P Cooper
- H Enright
- J Audley (Appointed 20 July 2023)
- J Mills (Resigned 19 October 2023)
- G Slade (Resigned 25 April 2024)
- J Sangster (Appointed 13 April 2023)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Volunteer Centre Dorset (known as Dorchester Volunteer Bureau until 8 April 2009) was incorporated as a company limited by guarantee on 24 January 2006 and registered as a charity with the Charity Commission on 12 April 2006. The charity commenced operations on 1st July 2006, taking over the net assets and charitable activities of the unincorporated charity Dorset Volunteer Bureau (charity number 1004015). The affairs of the charitable company are governed by its Memorandum and Articles under which the members of the company are its trustees and directors and control the charity and its property and funds.

Trustees are currently recruited by advertisement or nomination. By agreement, all trustees retire each year and new trustees are elected. No organisation is entitled to appoint a trustee.

At the end of the reporting period there were 6 trustees who meet a minimum of 6 times per year and are responsible for the strategic direction and policy of VCD. A scheme of delegation is in place and day to day responsibility for the provision of services and routine operational business rests with the CEO. The CEO is responsible for ensuring that VCD delivers the services specified, in an efficient and cost-effective manner together with responsibility for the supervision and development of the staff team in line with best practice.

2023 to 2024 has been another successful year for the VCD.

My thanks go out to Jon Mills who has served on our board for five years. Jon has been instrumental in facilitating our business plan which is now in its second year. The business plan has become the bedrock of what we do, and Jon has driven this forward with his astute skill set.

I would like to welcome Joy and Joanna to the board and thank them for their contribution to date.

Each member of the board brings a wealth of skills and experience which is evidenced by the variety of discussions that come up in the board meetings, together with supporting areas such as safeguarding, risk assessment and future bids to secure services to our stakeholders and financial stability to the VCD.

The disbanding of the finance committee and the reduction of board meetings from six to four a year (coinciding with financial reporting) has resulted in a much more efficient use of time for all concerned and has not impacted on the service provided by the centre.

The CEO's six weekly reports help keep the board updated between meetings and trustees are always welcome to pop into the centre for a catch up with staff.

Board Meetings are held at the VCD centre. With our newly installed conferencing equipment trustees are able to participate remotely as an option. We have experimented with different start times of board meetings to reflect the balance of trustees' commitments.

As Chair, I have fortnightly telephone discussions with the CEO and monthly in person meetings to review current and future work of the VCD.

The staff restructuring changes have now had time to bed in, with the CEO and leadership team having regular meetings as well as weekly staff meetings. This has improved communication and provided a platform to discuss topics for the whole team.

Regular appraisals are carried out. A more streamlined approach to appraisals has been agreed following feedback from staff regarding the current format.

Policies, procedures, and safeguarding are important topics that centre staff and board members regularly discuss. We now use an outsourced company to work with us regarding the above areas as well as personnel matters. This ensures that we are kept up to date, legal and safe. Thank you to Gill for managing our safeguarding process and having regular meetings with our CEO.

As a board, we are always pleased to read the many compliments received by the VCD which further reinforces the great job that the team does.

In September, Trustees along with VCD staff and 200 volunteers celebrated our Volunteer Presentation Evening at the Dorford Centre in Dorchester. A fantastic evening was had by all and if needed, a reminder of how important volunteering is to our community in Dorset.

Trustees also attended the annual staff Christmas lunch in December.

We currently have 13 paid members of staff. A slight increase on the previous year due to the additional workload that the centre has undertaken.

It is anticipated that the year ahead will be challenging, however with the existing Board, CEO, and team, together with volunteers, I have confidence in our business position.

Finally, we received marvellous news that the VCD has attained the NCVO accreditation. This is a quality mark for charities and voluntary organisations assessing how they are doing. A lot of work had to be put into evidence what we do, together with one-to-one interviews for all levels conducted by an assessor.

It is a great result for our charity that we have achieved this award and thanks must go to Marie and her team, the board and of course our volunteers.

OBJECTIVES AND ACTIVITIES

Objectives and public benefit statement

VCD's purposes are set out in the objects within the company's Memorandum and Articles of Association. They are:

To benefit local communities by undertaking voluntary work in education, social services and other areas of charitable activity and encouraging others to do so and in particular by:

- Informing, guiding, and supporting persons willing to undertake voluntary service
- Advising and guiding organisations using volunteers
- Establishing and maintaining a Centre for the conduct of its activities and as a meeting place in connection with such activities

These are regularly reviewed by the trustees and we are satisfied that the objects for which the Centre was established remain valid. We continue to refer to guidance on public benefit when reviewing our aims and objectives and in developing future plans.

THE FOCUS OF OUR WORK

Our work is focused on the ambition to offer support, advice and promote volunteering and community action across the Dorset Council area. We aspire to provide leadership, facilitation, expertise, and inspiration to individuals and the wider VCSE.

VCD commits to promote and develop volunteering for all, enhancing the quality of life for residents throughout the county through Leadership, Inspiration, Facilitation and Expertise.

We continue to review our systems and processes and all procedures and policies to keep up to date and relevant.

Our core focus remains to enable volunteering to take place and thrive in Dorset, we recognise that much more can be achieved through working collaboratively and in partnership. We continue to work closely with organisations and those in the statutory sector.

We continue to engage, influence and shape strategic aims with Dorset's ICS and the Community Engagement Assembly, working with partners to ensure the sector has a voice at a strategic table, recognising the value and impact of the VCS.

Principal Funding Sources

VCD has received funding for projects and programmes being delivered as well as core funding from statutory partners, including Dorset Council and NHS/CCG. We have received funding mainly by way of contracts and grants.

In this period our core services are predominantly funded by existing funds and contracts awarded by Dorset Council and NHS Dorset Integrated Care Board (ICB)

Projects Delivered

Dorset Volunteer Ambassador Programme

The Dorset Volunteer Ambassador Programme has continued to use the underspend from the original budget. Ambassadors continue in both Weymouth and Sherborne, meeting and greeting visitors and providing printed maps, directions, and advice. The Weymouth Ambassadors are very active throughout the year meeting passengers off cruise ships docking at Portland Port.

Dorset's Community Response & Community Volunteers

Dorset Council continued to commission this programme (until 30-09-23), for volunteers to provide support doing tasks including shopping, delivering prescriptions and foodbank deliveries, seven days a week. We continue to receive 5-10 enquiries a week supporting vulnerable, elderly, disabled and unwell people across Dorset. We have a growing database of volunteers who give support with tasks close to where they live. Referrals come from adult services, social prescribers, and discharge teams at local hospitals as well as from the public direct.

Home from Hospital

VCD are a key partner in the Home from Hospital partnership, working alongside Age UK NSW, First Point and Help And Kindness to provide support to patients for them to be able to return home safely and supported. For VCD this is providing volunteer-led support for tasks including shopping, prescription collection, meal preparation and welfare checks. The Community Green Team support with furniture moving, bed removal and other tasks which enable people to stay in their own home for longer.

Community Credits Scheme

Post-covid, changes to the CCS have been essential to be able to support the sector which has been slow and reluctant for vulnerable adults to return to volunteering roles. The CCS has focused on supporting adults with learning disabilities to begin to socialise and regain their confidence and develop skills that could lead to a successful volunteering role or paid employment.

Community Green Team

The Community Green Team continues to thrive with demand increasing both for regular gardening and for one-off Home from Hospital support. We will need to supplement volunteer support with paid staff to be able to meet demand and be flexible for the Home from Hospital work to be effective and timely. We will need to secure funding for an additional van and costs to be able to meet demand. Gardening work continues in the community, and allotments bring together adults who need support, plus volunteer mentors.

Vaccination Centres

VCD continues to support the national covid vaccination effort by recruiting, training, and managing volunteer marshals at vaccination centres in Weymouth, Bridport and Blandford. There have also been additional pop-up clinics across Dorset. The contract has been extended until the 30th June 2023, when the NHS took the project in house.

Memorable Moments

This three-month pilot was to trial volunteers providing support to unpaid carers for them and their cared-for person to enjoy a day out. We were to work with adult social care professionals to find three people who would like to take advantage of this offer.

The Big Help Out

The Big Help Out is an initiative from King Charles III to promote volunteers and volunteering throughout his Coronation year. Throughout 2023 we will be asking people to pledge their volunteering hours; we want to reflect the amount of volunteering taking place in Dorset. We have produced banners, postcards, stickers, and social media posts to promote the campaign. We created a dedicated website page where we listed volunteering activities and events across Dorset on the Coronation weekend.

Dorset Integrated Prevention Partnership – Volunteer Led Response Service

A contract started 01-10-23 with Dorset Council to coordinate volunteer led support. This includes same day/short term urgent support for people who need a quick response. Processing and administration of grants including Emergency local assistance and one-off support grants.

Emergency Local Assistance

Part of the Dipps VLRS. In the form of a call off grant it is used to buy essential items for people in a crisis. This could be white goods, furniture, or small utilities grants. The grants will vary in amount depending on the size and circumstances of the family requesting the grant. The majority of grants will need professional support to apply and only utilities grants of £30 will be able to be requested by the recipient. VCD's involvement is only to approve or decline applications to the fund on a case-by-case basis, with support from Dorset Council, and will be responsible for managing the grant budget. VCD hold the monies on behalf of Dorset Council and are paid an admin fee for this.

One-Off Personal Grants

Part of the Dipps VLRS and a similar set up to Emergency Local Assistance. To administer one-off personal grants which will help to pay for goods or services that could enable a patient to be discharged from hospital, e.g. purchasing a microwave, changing door locks, or deep cleaning a property. This works alongside the Community Volunteers, with volunteers and the VCD team working together to enable people to live at home well and safe.

Weymouth Information Shop

The Weymouth Information Shop on St Mary Street in Weymouth. Management of the building has transferred from Age UK to WADT and funding is currently from an underspend from original grants. VCD involvement with WIS ended on 31-05-24.

Discharge Lounge

Working with Dipps and NHS Partners to identify patients who could benefit from VCSE help. Through discussion with staff and patients to identify barriers to discharge from hospital and work with the wider team to find solutions that will reduce hospital stays.

Portland Barge (Bibby Stockholm)

Working with our Partners to provide volunteers for projects specifically engaging the residents of the Bibby Stockholm barge at Portland port. These projects may comprise of a range of community activities including, but not limited to, English language lessons, faith and wellbeing services, volunteer projects and community support opportunities.

Learnability

This project was on hold due to Covid, during 23-24 it helped volunteers gain skills in many areas including Art and Photography.

Energy Saving Adaptations

VCD were requested to assist Dorset Council residents with energy saving adaptations. This preventative intervention involves targeting Dorset Council residents who have been most impacted by the cost-of-living crisis, and offering items that could lead to cost savings and improved wellbeing.

We targeted households, families, and individuals to help them avoid falling into deeper crisis which could lead to consequences such as homelessness, debt, mental illness and needing further support from statutory services.

ACHIEVEMENT AND PERFORMANCE

Report of the Finance Director

The Volunteer Centre has had another very satisfactory year financially. Total expenditure for the year was £494,245 (2022-23 £512,272) of which 72% related to staff salaries and staff and volunteer costs. Total expenditure was below the budget by £45,638, this underspend has been carried forward and used to fund the projects and services in 24-25, with agreement by the funders. The budget had been revised upwards several times in the year as our project income grew.

Total income for the year was £463,606 (2022-23 £596,349) primarily received from agencies as grants and contracts. Total income was over the budget by £12,248, due primarily to additional interest and donations received.

The net deficit for the year was £30,639 (2022-23 £84,077 Surplus).

The unrestricted reserves increased by £76,975 to £376,089, of which £199,882 is designated, leaving £176,207 of general funds available at the year end. These reserves are important, providing the organisation with stability and enabling officers and trustees to focus more on the sustainability of the organisation and the services provided.

Cash in the bank is £452,548 and net current assets is £389,437. This equates to 9 months of expenditure (9 months 2022-23). The above calculation is based on these accounts but if it is based on our 2024-25 budget it would be 9 months. The organisation is growing and still able to maintain its working capital ratio.

At the year end the total funds were £413,619 (2022-23 £444,258).

Reserves Policy

The guidance given by the Charity Commission is not specific and is more generalised to what is right for the individual charity. Reserves are needed to meet the working capital requirements of the charity and to continue the current activities of the charity in the event of a temporary reduction in funding. We will strive to maintain minimum financial reserves equivalent to 3 months operating cost. Free reserves at the year-end were £176,207 (2022-23 £213,456) which equates to around 4 months of this year's expenditure. Designated reserves are held to cover future costs that may be incurred for example redundancy and other future contractual obligations. This fund may increase if, for example, we sign a longer contract for the premises.

Plan for 2024

- Secure funding for the Green Team
- Introduce a new charging service for our DBS service
- Seek out other funding opportunities to align with our core values.
- Continue to monitor, update and improve processes, procedures and policies
- Identify and see if we have capacity to plug gaps in service.
- Identify barriers for people accessing services.
- Recruiting and training more volunteers for all projects.
- Review and update our governance documents

Statement of Trustees' Responsibilities

The trustees (who are also directors of Volunteer Centre Dorset for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Trustees.



.....
A Bailey
Director of Finance & Trustee

Date: 6 September 2024

Volunteer Centre Dorset

Independent Examiner's Report to the Trustees
For the Year Ended 31 March 2024

Independent examiners report to the Trustees of Volunteer Centre Dorset

I report to the charity trustees on my examination of the accounts of Volunteer Centre Dorset ("the Company") for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Company'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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



.....
Michelle Ferris BSc (Hons) FCA DChA
for and on behalf of
Albert Goodman LLP
Chartered Accountants

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 6 September 2024

Volunteer Centre Dorset

Statement of Financial Activities (including the Income and Expenditure Account)

For the Year Ended 31 March 2024

		2024			2023		
		Unres- tricted	Res- tricted	Total	Unres- tricted	Res- tricted	Total
	Note	£	£	£	£	£	£
Income from:							
Donations and legacies	2	724	-	724	3,326	477	3,803
Charitable activities	2	52,000	384,564	436,564	52,500	479,091	531,591
Other trading activities	2	15,475	-	15,475	59,532	1,202	60,734
Investments	2	10,843	-	10,843	221	-	221
Total income		79,042	384,564	463,606	115,579	480,770	596,349
Expenditure on:							
Charitable activities	3	77,639	416,606	494,245	79,957	432,315	512,272
Total expenditure		77,639	416,606	494,245	79,957	432,315	512,272
Net income/(expenditure) before transfers		1,403	(32,042)	(30,639)	35,622	48,455	84,077
Transfers between funds	9	75,572	(75,572)	-	(131)	131	-
Net movement in funds		76,975	(107,614)	(30,639)	35,491	48,586	84,077
Reconciliation of funds							
Total funds brought forward	9	299,114	145,144	444,258	263,623	96,558	360,181
Total funds carried forward		376,089	37,530	413,619	299,114	145,144	444,258

The statement of financial activities has been prepared on the basis that all operations are continuing operations. There were no gains or losses arising in the period that are not shown above.

The statement of financial activities incorporates the income and expenditure account.

Volunteer Centre Dorset- Company Registration Number: 05685988**Balance Sheet**

As at 31 March 2024

		£	2024 £	£	2023 £
	Note				
Fixed assets					
Tangible fixed assets	6		24,182		25,939
Current assets					
Debtors	7	22,307		220,580	
Cash at bank and in hand		452,548		398,131	
		<u>474,855</u>		<u>618,711</u>	
Liabilities					
Creditors falling due within one year	8	(85,418)		(200,392)	
Net current assets			<u>389,437</u>		<u>418,319</u>
Total net assets			<u>413,619</u>		<u>444,258</u>
The funds of the charity:					
Unrestricted funds:					
General funds	9	176,207		213,456	
Designated funds	9	199,882		85,658	
		<u></u>		<u></u>	
Total unrestricted funds			376,089		299,114
Restricted funds	9		37,530		145,144
			<u></u>		<u></u>
Total charity funds			<u>413,619</u>		<u>444,258</u>

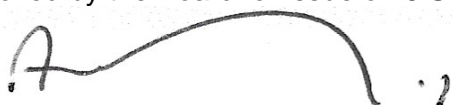
These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

For the year in question, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

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

Approved by the Board for issue on 6 September 2024 and signed on their behalf by:



.....
A Bailey
Director of Finance & Trustee

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are:

1.1 General information and basis of accounting

Volunteer Centre Dorset is a company limited by guarantee, incorporated in the United Kingdom under the Companies Act. The maximum liability of each member is £10. The address of the registered office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 2-8.

The financial statements have been prepared in £ sterling on the historical cost basis and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income

All income is 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. The valuation of donated services is not quantified within the Statement of Financial Activities.

- Donation income is received by way of general grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Income from grants, relating to specifically the provision of goods or services as part of charitable activities or services to clients are included in full in the Statement of Financial Activities when receivable and in the period in which they relate to. Grants are deferred when the monies have been received in advance of the period in which they relate to.
- Other trading activities income includes income relating to fundraising and is included in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.

1.3 Government grants

Government grants are accounted for when unconditionally due and reasonable assurance can be gained that it will be received. Where funds are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate. Where funds have not been received in a specified period, these funds will be accrued in debtors and recognised in the period to which they relate. Not all grants received have conditions and performance indicators attached, where this is the case, the income is included within donations. Performance related grants are included within Charitable Activities income.

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its clients. Direct costs are allocated to such activities and those costs of an indirect nature necessary to support them are shown as contributions to core costs (shown in income).

Contributions to core costs relates to management and office costs charged to the restricted funds in line with the funding agreements.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Fixtures, fittings and equipment	25% on reducing balance.
Motor vehicles	25% on reducing balance.

1.6 Debtors

Trade debtors and accrued income are recognised at the settlement amount due after any trade discount offered and any impairment necessary. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1.9 Taxation

As a registered charity, the company is exempt from corporation tax and capital gains tax, but not Value Added Tax.

1.10 Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

1.11 Pension contributions

The charity operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

1.12 Fund accounting

Funds held by the charitable company are one of the following types:-

- Unrestricted general funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds – these funds are set aside out of unrestricted general funds for specific future purposes, projects, or reserves.
- Restricted funds – these funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when funds raised are for a specific purpose.

Further explanations of the nature and purpose of each fund are included in the notes to the financial statements.

1.13 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument

Volunteer Centre Dorset
Notes to the Financial Statements
For the Year Ended 31 March 2024

2 Income from:

	Unres- tricted £	Res- tricted £	2024 Total £	Unres- tricted £	Res- tricted £	2023 Total £
Donations and legacies						
Donations	724	-	724	2,935	477	3,412
Gift Aid	-	-	-	391	-	391
	<u>724</u>	<u>-</u>	<u>724</u>	<u>3,326</u>	<u>477</u>	<u>3,803</u>
Charitable activities						
<u>Grants</u>						
Dorset Council*	-	24,216	24,216	2,500	22,500	25,000
Lottery Funded	-	77,872	77,872	-	71,436	71,436
Grants - Other	-	-	-	-	22,733	22,733
NHS Dorset ICB (formally CCG)*	-	101,400	101,400	-	23,940	23,940
Kick Start	-	-	-	-	11,524	11,524
<u>Contracts</u>						
NHS Dorset ICB (formally CCG)**	-	8,210	8,210	-	75,777	75,777
Dorset Council**	52,000	172,866	224,866	50,000	251,181	301,181
	<u>52,000</u>	<u>384,564</u>	<u>436,564</u>	<u>52,500</u>	<u>479,091</u>	<u>531,591</u>
Other trading activities						
Delivered services	2,495	-	2,495	440	1,202	1,642
DBS Fees Recharged	12,980	-	12,980	58,534	-	58,534
Profit / (loss) sale of fixed assets	-	-	-	558	-	558
	<u>15,475</u>	<u>-</u>	<u>15,475</u>	<u>59,532</u>	<u>1,202</u>	<u>60,734</u>
Investment income						
Bank interest	10,843	-	10,843	221	-	221
Total income	<u>79,042</u>	<u>384,564</u>	<u>463,606</u>	<u>115,579</u>	<u>480,770</u>	<u>596,349</u>

*Donates government grants

**Donates government contracts

Volunteer Centre Dorset
Notes to the Financial Statements
For the Year Ended 31 March 2024

3 Expenditure on charitable activities

	Unres- tricted £	Res- tricted £	2024 Total £	Unres- tricted £	Res- tricted £	2023 Total £
Events	3,003	6,989	9,992	537	12,966	13,503
DBS Checks	14,999	168	15,167	41,500	302	41,802
Direct Purchases	365	2,133	2,498	5,190	914	6,104
Staff Costs	78,888	277,158	356,046	43,870	270,563	314,433
Staff travel	685	2,077	2,762	419	3,427	3,846
Volunteer expenses	-	4,047	4,047	227	4,465	4,692
Trustee expenses	243	-	243	448	-	448
Professional expenses	-	-	-	2,965	3,090	6,055
Training and fees	-	265	265	1,387	11,864	13,251
Vehicle costs	-	8,057	8,057	(7,750)	12,159	4,409
Repairs and renewals	953	416	1,369	(4,362)	11,248	6,886
Newsletter	-	-	-	-	-	-
Subscriptions	5,654	-	5,654	4,519	-	4,519
Premises	27,778	-	27,778	33,442	-	33,442
Legal and Professional	734	-	734	-	-	-
Miscellaneous	606	-	606	397	-	397
Postage	1,613	-	1,613	652	-	652
Telephone	10,573	-	10,573	11,570	-	11,570
Stationery	336	-	336	358	-	358
Advertising and promotion	1,173	474	1,647	2,120	2,132	4,252
Insurance	1,044	1,256	2,300	2,023	350	2,373
Photocopying	981	-	981	777	-	777
Depreciation	8,059	-	8,059	8,647	-	8,647
Bookkeeping	9,076	20,470	29,546	11,018	16,838	27,856
Accounts preparation	750	-	750	900	-	900
Staff Training	1,692	430	2,122	-	-	-
Independent Examination	1,100	-	1,100	1,100	-	1,100
	170,305	323,940	494,245	161,954	350,318	512,272
<u>Recharges</u>						
Contribution to core costs	(92,666)	92,666	-	(81,997)	81,997	-
Total	77,639	416,606	494,245	79,957	432,315	512,272

4 Trustee expenses

None of the Trustee Directors (or any persons connected) received any remuneration during the period, with one being reimbursed £243 for mileage and other small miscellaneous expenses (2023 - one trustee £448 for mileage and other small miscellaneous expenses).

5 Staff costs

	2024	2023
	£	£
Wages and salaries	324,861	292,847
Employer's national insurance	24,443	21,345
Employer's pension contributions	6,743	5,240
	<u>356,046</u>	<u>319,432</u>

The average monthly head count of employees during the period was 12 staff (2023: 11 staff).

No employee received remuneration of more than £60,000 in the period (2023: none).

The charity operates a defined contribution pension scheme. The pension charge for the year represents contributions payable by the charity to the scheme and amounted to £6,743 (2023: £5,240). Contributions totalling £1,377 (2023: £1,271) were payable to the scheme at the end of the year and are included in creditors.

Key management personnel

The key management personnel of the charity are considered to be the Chief Executive Officer. The total costs to the charity of employee benefits (including employer national insurance) for the key management personnel was £39,598 (2023: £48,060).

6 Tangible fixed assets

	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost			
At 1 April 2023	36,069	25,212	61,281
Additions	6,302	-	6,302
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	42,371	25,212	67,583
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2023	25,765	9,577	35,342
Charge for the year	4,150	3,909	8,059
Eliminated on disposal	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	29,915	13,486	43,401
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2024	12,456	11,726	24,182
	<hr/>	<hr/>	<hr/>
At 31 March 2023	10,304	15,635	25,939
	<hr/>	<hr/>	<hr/>

7 Debtors

	2024 £	2023 £
Trade debtors	11,577	216,056
Prepayments and accrued income	4,234	4,524
Other debtors	6,496	-
	<hr/>	<hr/>
	22,307	220,580
	<hr/>	<hr/>

8 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Deferred income - Funding received in advance	26,818	173,323
Other creditors	42,145	1,949
Accruals	2,599	4,768
VAT Liability	13,856	20,352
	<u>85,418</u>	<u>200,392</u>

Deferred income	2024	2023
	£	£
Deferred income at 1 April 2023	173,323	333,019
Released from previous years	(160,823)	(308,019)
Resources deferred in the year	14,318	148,323
	<u>26,818</u>	<u>173,323</u>

Where grants are received in advance, for a specific period, these funds are deferred and recognised in the period to which they relate.

At the balance sheet date, the charity was holding funds received in advance for Dorset Council, for Service Level Agreements and grants for which the activity will take place in 2024/25. There are performance related criteria requiring the deferral of funds.

Volunteer Centre Dorset
Notes to the Financial Statements
For the Year Ended 31 March 2024

9 Summary of movement in funds

	Balance 01.04.23 £	Income £	Expenditure £	Transfers £	Balance 31.03.24 £
Restricted Funds					
Community Credits		-	-	-	-
Dorset Council	835	12,500	(13,335)	-	-
Big Lottery Fund / Reaching Communities	6,730	77,872	(75,036)	-	9,566
Other Income	2,966	-	(2,542)	-	424
Community Volunteers	-	-	-	-	-
Community Response	47,679	70,862	(83,261)	(35,280)	-
Home Support	18,724	-	(1,975)	(16,749)	-
Training	10,370	-	-	(10,370)	-
Urgent Welfare Checks	14,294	-	(26,121)	11,827	-
Well-Being	25,000	-	-	(25,000)	-
NHS Dorset ICB (formally CCG)	-	23,940	(23,940)	-	-
Dorset Vol Ambassadors	2,546	-	(943)	-	1,603
Dipps	-	59,774	(55,462)	(76)	4,236
Discharge Lounge	-	27,500	(26,309)	-	1,191
Learnability	16,000	-	(16,000)	-	-
Home from Hospital	-	77,460	(56,950)	-	20,510
UWC	-	-	(76)	76	-
Portland Barge	-	5,116	(5,116)	-	-
Energy Saving Adaptations	-	6,600	(6,600)	-	-
One off Grants	-	14,730	(14,730)	-	-
Vaccination Clinics 22-23	-	8,210	(8,210)	-	-
Total Restricted Funds	145,144	384,564	(416,606)	(75,572)	37,530
Unrestricted Funds					
<u>Designated Funds</u>					
Designated Reserve Fund	50,000	-	-	-	50,000
IT Reserve	2,261	-	-	-	2,261
Development Reserve	27,018	-	-	-	27,018
Training Reserve	6,379	-	-	-	6,379
DCR Designated	-	-	-	75,572	75,572
Green team	-	-	-	38,652	38,652
Total Designated Funds	85,658	-	-	114,224	199,882
Administration/General Fund	213,456	79,042	(77,639)	(38,652)	176,207
Total Unrestricted Funds	299,114	79,042	(77,639)	75,572	376,089
Total Funds	444,258	463,606	(494,245)	-	413,619

Volunteer Centre Dorset
Notes to the Financial Statements
For the Year Ended 31 March 2024

Summary of movement in funds- prior year

	Balance 01.04.22 £	Income £	Expenditure £	Transfers £	Balance 31.03.23 £
Restricted Funds					
Allotment Project	-	-	(745)	745	-
Community Credits					
Dorset Council	499	12,500	(12,164)	-	835
Big Lottery Fund / Reaching Communities	9,236	71,436	(73,197)	(745)	6,730
Other Income	3,369	287	(690)	-	2,966
Community Fridge	-	-	(50)	50	-
Company at Christmas	-	150	(231)	81	-
Community Volunteers					
Community Response	3,987	135,181	(91,489)	-	47,679
Home Support	-	26,242	(7,518)	-	18,724
Training	-	20,000	(9,630)	-	10,370
Urgent Welfare Checks	-	56,000	(41,706)	-	14,294
Well-Being	-	25,000	-	-	25,000
Covid Grants (DEFRA)	6,000	-	(6,000)	-	-
NHS Dorset ICB (formally CCG)	-	23,940	(23,940)	-	-
Spirit of 2012	1,000	6,733	(7,733)	-	-
Dorset Vol Ambassadors	72,467	-	(69,921)	-	2,546
Creating a Legacy	-	11,524	(11,524)	-	-
Learnability	-	16,000	-	-	16,000
Vaccination Clinics 21-22	-	9,450	(9,450)	-	-
Vaccination Clinics 22-23	-	66,327	(66,327)	-	-
Total Restricted Funds	96,558	480,770	(432,315)	131	145,144
Unrestricted Funds					
<u>Designated Funds</u>					
Designated Reserve Fund	27,507	-	-	22,493	50,000
IT Reserve	15,000	-	-	(12,739)	2,261
Development Reserve	30,000	-	-	(2,982)	27,018
Training Reserve	10,000	-	-	(3,621)	6,379
		-	-		-
Total Designated Funds	82,507	-	-	3,151	85,658
Administration/General Fund	181,116	115,579	(79,957)	(3,282)	213,456
Total Unrestricted Funds	263,623	115,579	79,957	(131)	299,114
Total Funds	360,181	596,349	(352,358)	-	444,258

Purpose of material funds:

Training Reserve	Volunteer management training for community organisations.
Designated Reserve Fund	Contingency reserve to cover the operating lease and redundancy commitments.
IT Reserve	Reserve set up to fund future IT requirements.
Development Reserve	Reserve set up to fund Volunteer Centre Dorset development.
Green Team Designated	Agreed transfer to fund the green team for 24-25.
DCR Designated	Agreed underspend with the funder to transfer to core costs.
Allotment Project	Access to a community allotment for everybody who would like to participate.
Community Credits	Enabling people with learning disabilities to volunteer and be supported by a Mentor.
NHS Dorset ICB	Providing support to the VCS in Dorset, working in partnership with the NHS Dorset ICB to develop volunteering opportunities, representing the sector and communicating NHS themes, surveys, activities etc to the wider Voluntary and Community Sector.
Dorset Vol Ambassadors	Local Ambassadors will be recruited, and training will be provided, to engage with the public to provide a 'welcoming face' as well as local knowledge and information whilst providing advice and guidance.
Community Volunteers	A project funded in the previous year with Dorset Council that has developed through the pandemic and that continues to support people in need through community volunteering.
Learnability	Supporting people with learning disabilities gain new skills and qualifications through their volunteering.
Vaccination Clinics	Managing volunteers supporting Covid vaccination clinics in Dorset.
Home from Hospital	To support patients being discharged from Dorset's acute and community hospitals.
Portland Barge	To provide volunteers for projects specifically engaging the residents of the Bibby Stockholm Barge at Portland Port.
Energy Saving Adaptations	To assist Dorset Council residents who have been most impacted by the cost-of-living crisis, and offering items that could lead to cost savings and improved wellbeing.
One Off Grants	To support patients to safely return home following a stay in an acute or community hospital by purchasing goods to allow this to happen.
Discharge Lounge	To work with Dorset County Hospital staff to identify patients that would benefit from VCSE Help.
Dipps VLR	Providing volunteer and community support at short notice for people in need because of poor health, disability, hospital discharge and or crisis
Emergency Local Assistance	Providing signposting, volunteer and community help as well as supporting with essential household items and emergency support for utilities for people and families in crisis in the Dorset Council area.

Transfers may be made from unrestricted funds insofar as expenditure charged to restricted exceeds monies received, to cover any deficit that would otherwise arise. Transfers are also made, in accordance with the SORP, on purchase of assets from restricted funds that can be taken to discharge the restriction. The trustees are satisfied that sufficient resources are held to enable each fund to be applied in accordance with any restrictions.

10 Analysis of assets between funds

	Unres- tricted £	Res- tricted £	2024 Total £	Unres- tricted £	Res- tricted £	2023 Total £
Tangible assets	24,182	-	24,182	25,939	-	25,939
Net current assets	276,335	113,102	389,437	273,175	145,144	418,319
	<u>300,517</u>	<u>113,102</u>	<u>413,619</u>	<u>299,114</u>	<u>145,144</u>	<u>444,258</u>

11 Related parties

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

12 Government grants

Income from government grants comprise grants made by local authorities to fund the principal activities and objectives of the charity via core funding and funding for specific restricted projects. No performance related grants recognised in income have had any unfulfilled conditions or any other contingencies attaching to them. See note 2 for more information and to the amount and source of these grants.

13 Company limited by guarantee

The company was incorporated as a company limited by guarantee and has no share capital. The guarantee to the company is £10 per member on the winding up of the company. At 31 March 2024 the company had eight members and the total amount guaranteed was therefore £80.