

**REGISTERED COMPANY NUMBER: 05982733 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1119912**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2023  
for  
Hart Voluntary Action Limited

Gilroy & Brookes Accountants Ltd  
Suite 15  
The Enterprise Centre  
Coxbridge Business Park  
Farnham  
Surrey  
GU10 5EH

Hart Voluntary Action Limited

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for the Year Ended 31 March 2023

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Hart Voluntary Action Limited

Report of the Trustees  
for the Year Ended 31 March 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

Company Registered number 598273 (England and Wales)

Registered Charity number 1119912

Registered Office  
Civic Offices  
Harlington Way  
Fleet  
Hampshire  
GU51 4AE

Trustees  
W Roberts (Chairman)  
M Covacic (Vice Chairman)  
B East (Treasurer)  
L Alderson  
M Rawlins  
S Parker (resigned 23/01/2023)  
D Astles (Appointed 28/04/2023)  
N Philips (Appointed 28/04/2023)  
I Booth (Appointed 27/10/2023)  
A West (resigned 29/04/2022)  
G Woods

Ex- Officio Appointed by  
Hart District Council  
Cllr Stuart Bailey

Company Secretary  
Caroline Winchurch

Independent Examiner  
Anna Coote MAAT  
Gilroy & Brookes Accountants Ltd  
Chartered Accountants  
Suite 15 The Enterprise Centre  
Coxbridge Business Park  
Farnham  
Surrey  
GU10 5EH

Bankers  
National Westminster Bank  
31-37 Victoria Road,  
Farnborough,  
Hampshire  
GU14 7NR

Hart Voluntary Action Limited  
Report of the Trustees  
for the Year Ended 31 March 2023

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

Hart Voluntary Action Limited is a charitable company limited by guarantee and was incorporated on 30 October 2006. It took over the operations, assets, (excluding the fixed assets which were held at nil value) and liabilities of Hart Voluntary Action on 1 April 2008. The governing documents are the Articles of Association, which were replaced with the approval of the membership at Hart Voluntary Action's Annual General Meeting on 12 November 2018.

### **Organisational structure**

The Trustees are responsible for governance, including setting the Charity's strategy and policies, and reviewing progress against objectives. The Chief Executive, working closely with the Trustees, carries out the day-to-day management of the Charity. However, all Trustees are encouraged to take an interest in the Charity's programme of activity and services as mentors to staff service leads.

### **Appointment of Trustees**

The Annual General Meeting approves the appointment of Trustees, who will be members of the Charity. During the year, additional trustees may be co-opted by the Board of Trustees for formal adoption at the next AGM. New trustees are recruited by formal appeal to the Charity membership, through personal contacts of staff and the existing trustees and via the Hart Volunteer Centre.

### **Trustee induction and training**

Trustees are formally inducted in the work of the Charity and their own responsibilities as a Trustee over a period of months. This initially involves discussions with Honorary Officers and other Trustees, briefings by the Chairman and Chief Executive; a review of the latest Annual Report, Annual Accounts, and current services. Any training for new or existing Trustees is scheduled as required.

### **Related parties**

The only related parties are the Trustees. They receive no remuneration, but expenses reimbursed are as shown in the notes to the Financial Statements. As a Council for Voluntary Services (CVS), the Charity is part of the wider Hampshire CVS Network, and is a member of national bodies such as the National Association for Voluntary and Community Action (NAVCA). An essential function of the Charity is to work with local voluntary and community organisations, in partnership with the local authority and other statutory bodies at district, county and health region levels.

### **Risk Assessment**

A formal risk assessment procedure is in place using Charity Commission guidelines. The Trustees review the major risks and their implications and measures are taken to mitigate potentially adverse effects. The procedures continue to be maintained and monitored on an ongoing basis. Regular reviews of the Charity's policies and governance procedures fall to the Human Resources and Governance Sub-Committee, whilst the Finance and Strategy Sub-Committee is responsible for reviewing financial and strategic planning for the Charity.

### **Public Benefit Statement**

The Trustees, in carrying out their duties, have due regard to the guidance published by the Charity Commission on public benefit. This report addresses the public benefit reporting requirements published by the Charity Commission.

The Objectives and Activities section provides a summary of activities and explains how these activities provide benefit to the local community in the area of operation. More detailed information about activities is reported in the Achievements and Performance section of this report.

## Hart Voluntary Action Limited

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

#### **OBJECTIVES AND ACTIVITIES**

The core objectives of the Charity are:

- Firstly, to promote and improve the capacity of the voluntary sector throughout Hart District through the one-to-one support, provision of information and training, and representation of the voluntary sector in consultation with statutory agencies and with due regard to guidance published by the Charity Commission on public benefit. As such, eligible voluntary and community organisations and social enterprises are invited to become members of Hart Voluntary Action.
- Secondly, through the Hart Volunteer Centre, the Charity aims to promote and sustain voluntary organisations by helping groups recruit and retain volunteers and by putting potential volunteers in touch with volunteering opportunities.

In addition to its core activities, the Charity has a community development role in identifying unmet needs and gaps in provision of services primarily in Hart District and in neighbouring areas where applicable. The Charity is also awarded the responsibility for the administration of grants for specific initiatives aimed at further promoting community engagement and community activities in Hart District. In so doing, the Charity is mindful of the guidance published by the Charity Commission on Public Benefit.

The 2022-2023 Financial Year started with a new demand on Hart Voluntary Action's frontline role in providing a local volunteering response - meeting the needs of Ukrainian refugees arriving in Hart District under the UK government's "Homes for Ukraine" scheme, as well as continuing the support for one of the primary care network Covid-19 vaccinations hubs.

During the reporting period Hart Voluntary Action continued to deliver the following frontline services alongside its core support for the wider voluntary and community sector serving Hart residents:

- **Counselling Services (121 Youth Counselling, 121 Adult Counselling and Sunshine and Showers Depression Support Groups, Level 5 Counselling Adolescents Diploma, Family Counselling)**
- **Hart Response Hub**
- **Hart and Rushmoor Young Carers**
- **Hart Health Walks**
- **Minding the Garden**
- **The Annexe Counselling Rooms**

Hart Voluntary Action acts as a link between the voluntary and community sector and the statutory sector where active consultation and formal partnership representation has become an increasingly important role played by the Charity. Hart Voluntary Action is a pro-active participant in various partnerships at Hart District and Hampshire County level, for example: Hart and Rushmoor Local Children's Partnership, the Here for Hart Working Group, and other strategic groups co-ordinated by Frimley and Hampshire and Isle of Wight Integrated Care Boards. As such, the Charity plays a significant role through its objectives and activities in achieving the community and wellbeing goals in Hart District Council's Corporate Plan, and contributing to Hampshire County Council's strategic priorities.

Hart Voluntary Action is a member of NAVCA (National Association for Voluntary and Community Action), which represents Local Infrastructure Organisations (LIOs) at the national level in England. Hart Voluntary Action works in partnership with other Councils for Voluntary Services in Hampshire through the Hampshire CVS Network. Hart Voluntary Action also collaborates with 6 other CVS's in Hampshire through the Community Infrastructure Partnership CiC to improve support for the voluntary and community sector in the county.

## **ACHIEVEMENT AND PERFORMANCE**

### **Hart Response Hub**

Hart Voluntary Action maintained the Hart Response Hub facility under the supervision of the Hart Volunteer Centre staff team, supporting volunteer matches with local residents needing support with shopping and prescription collections. This was supported as a pilot longer-term solution to enabling local residents to be supported at home. However, referrals to the service and subsequent take-up were low, and Hart Voluntary Action volunteers were diverted to assisting with supporting Ukrainian refugees, who started to arrive in Hart District in late March/early April 2022.

When the Homes for Ukraine scheme was launched, local management of host/refugee matches was led by Hampshire County Council in partnership with Hart District Council. Hart Voluntary Action was invited to become involved with building links between community organisations and Ukrainian refugees and their hosts, and to assist with the recruitment of volunteers. During the year, 13 volunteers were recruited to support Ukrainians with transport to appointments and 10 volunteers were recruited to assist with English conversation sessions in local libraries, community venues and online.

The Volunteer Centre Manager also assisted with practical support, involving Hart Voluntary Action member organisations where appropriate, to help Ukrainians who were moved to independent accommodation with accessing local services and employment opportunities.

In the first quarter of the year, Hart Voluntary Action completed its work of providing volunteer assistance to the Covid-19 vaccination hub at the Harlington in Fleet. This coincided with the stepping down of the vaccination programme at the national level.

### **Support for the Voluntary and Community Sector**

A key achievement during the year was the launch of the online directory of community information and services - the Here for Hart Directory. The directory has been commissioned to Hart Voluntary Action by Hart District Council with the aim of focusing on services available to Hart residents in the areas of social care, health and wellbeing, social and leisure activities, transport, and sports and exercise. The directory received a soft launch in June, followed by a regular communications campaign to raise awareness about how to access the directory led by Hart District Council. This helps Hart Voluntary Action meet one of its core objectives as a Council for Voluntary Services, which is to promote the work and services provided by the local voluntary and community sector.

The rising cost of living in the UK became a new dominant issue during the year. Hart Voluntary Action assisted Citizens Advice Hart to promote its new "Advice First Aid" training sessions to members of community organisations to help raise awareness of how to access information provided by Citizens Advice and the range of advice areas that are covered.

At the year end, Hart Voluntary Action was able to secure a small grant of £5,000 via NAVCA to five Hart community organisations to address cost of living support and to provide "warm hub" venues.

Membership of Hart Voluntary Action remained at just over 150 organisations, with the main types of support continuing to be: assistance from Hart Volunteer Centre to recruit new volunteers - 205 volunteers were placed into volunteering roles during 2022-23; one-to-one guidance on governance and funding queries, and training and networking events.

### **Achievement and performance: Hart Voluntary Action's Services**

Hart Voluntary Action's **Counselling Services** include 121 Youth Counselling, 121 Adult Counselling, Sunshine and Showers Depression/Anxiety Support groups. All services continued to run either in-person or virtually during the year. 121 Youth Counselling provides a confidential counselling service of up to 20 weekly sessions per client aged 11-25 years. The service is designed to complement children and young people's mental health services provided through the NHS and in schools and colleges, and meets a gap for supporting young people who do not need to meet the thresholds for Child and Adolescent Mental Health Services (CAHMS). During the year the service received 190 referrals (an increase of 40 on the previous year) and 123 new clients were supported alongside clients already in service at the beginning of the year.

**121 Adult Counselling** continued its activity seeing a further 32 clients during the year who were dealing with issues around suicidal thinking or self-harm. The service provided placement opportunities for 2 counsellors in training for their Level 4 Counselling Diploma.

## Hart Voluntary Action Limited

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

**Sunshine and Showers**, one of Hart Voluntary Action's most long-standing services offering facilitated peer group support for adults dealing with depression and anxiety, continued to hold weekly group sessions at Odiham Cottage Hospital for 16 adults. Group members can participate for as long as they wish and evening groups are available to suit people who are in employment.

Hart Voluntary Action continued to run its newest counselling service - **Family Counselling** for the Hart and Rushmoor council areas. Based on the experience of providing youth counselling, family counselling had been identified as an area for development to provide shared counselling as well as individual counselling and play therapy support for different family members, to ensure a holistic approach to supporting family mental health. The service supported 17 families during the year.

Counselling students on the second **Level 5 Diploma in Counselling Adolescents** training course completed their training in May 2022. Eleven counsellors participated, four of whom carried out their counselling placement with 121 Youth Counselling. A third course was launched in September 2022, with another 4 counselling trainees undertaking the placement for 121 Youth Counselling.

**Hart Health Walks** was awarded a Covid-19 recovery grant from Hart District Council to help grow and develop the service over an 18-month period. This enabled Hart Voluntary Action to recruit a Health Walks Development Officer to assist with reviewing all of the Hart Health Walks programme, build up walker participation, and develop one new walk to add to the existing 6 weekly walks. By the end of the year, there were a total of 231 walkers registered with Hart Health Walks, with 81 new walkers joining during the year. Plans had also been put in place to set up a new health walk in Blackwater & Hawley.

Referrals continued to increase for the **Hart and Rushmoor Young Carers** service, which provides young people aged 7-25 years with the opportunity to take time out from their caring responsibilities, and to participate in organised youth club-style activity during term-time and outings and trips during school holidays. For the older age group of "young adult carers" aged 16-25 years one to one support and assistance with accessing further/higher education and employment opportunities also increased over the reporting period. Higher numbers of young carers engaged in the service overall has resulted in young carers only being able to access their respective young carers' club session on a fortnightly basis, with the service providing three term-time club sessions per week by age group/school year: 7-11 year olds, 11-15 year olds, and 16-25 year olds. At year-end there were 147 young carers in service.

One of the new activities introduced to the service was a "Cook and Eat" programme for young carers in school years 6 and 7, to enable them to learn new cooking skills and enjoy a cooked meal as part of their respite activity.

**The Minding the Garden** community garden celebrated its first year of opening at its base in Edenbrook County Park. Work concentrated on building membership numbers and starting cultivation of the growing areas. Whilst individual membership of Minding the Garden steadily increased to 40 during the year, it was harder to attract community group membership. However, Autism Friendly Fleet did join as group member, starting with a monthly session at a quiet time on the garden just for their supporters with a focus on young people on the autistic spectrum aged 11 years plus. A number of workshops were trialled at the community garden with Christmas wreath workshops being the most popular.

None of the above services would have been possible without the grants and contract funding secured through Hart Voluntary Action's community development and fundraising activity. The Trustees would like to thank Hampshire County Council, Hart District Council, and Odiham Cottage Hospital Combined Trusts, for their ongoing support of the Charity's core Council for Voluntary Services activity and/or our frontline services.

Funding from the statutory sector and the National Lottery Community Fund has also been received through Hart Voluntary Action's ongoing membership of the Hampshire Youth Access network of youth counselling agencies (led by No Limits South) and of the Hampshire Young Carers Alliance. Both of these networks aim to ensure there is a consistent offer of support for children and young people across the county. In this year, the Trustees would also like to thank the following organisations for their charitable grants/donations: Hampshire and Isle of Wight Clinical Commissioning Group, the Rayne Foundation, SC Johnson, Rushmoor and Hart Community Lotteries, Yateley 10k, Hook & Odiham Rotary Club, Waitrose Community Matters.

## Hart Voluntary Action Limited

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

The Trustees would also like to thank the following organisations: Church Crookham and Fleet Men's Shed for all the wood-working they have undertaken for Minding the Garden; the volunteers at St John's Hartley Wintney, St John's Hook and Café 46 for making the refreshments for our walkers and walk leaders; Hart and Farnborough Foodbanks for the donations of food and refreshments for the young carers clubs; Yelabus for young carers transport; and Heckfield Place for hosting young carers' visits.

#### **Volunteers**

The involvement of volunteers in the Hart Response Hub activity took Hart Voluntary Action's total volunteer team up to around 100 during the year. It would have been impossible to deliver the level of achievements and performance without volunteer involvement, which enables the Charity to deliver a cost-effective and professional service to the local community. Regular volunteer roles include: young leaders, club assistants and drivers for the Hart and Rushmoor Young Carers Service, walk leaders for Hart Health Walks, group facilitators, counsellors and reception volunteers for our Counselling Services.

#### **Staff**

The Trustees would like to thank the staff team for all of their contributions to the management for services and the day-to-day running of the Charity's activities.

#### **Changes to the Trustee Board**

Stephen Parker resigned from the Trustee Board on 22 January 2023. David Astles and Nigel Ian Phillips were appointed to the Trustee Board on 28 April 2023 and Ian Booth was appointed on 27 October 2023.

#### **Strategic Report: Plans for the Future Period: 2023-2024**

**Climate Emergency** - Hart Voluntary Action will be working alongside other Hampshire Councils for Voluntary Services to raise awareness about the climate strategy priorities and actions of the local authorities in the county, and to support its voluntary and community sector membership to explore ways in which they can make the processes and projects greener or more environmentally aware.

**Quality Assurance** - Hart Voluntary Action will be participating in the new NAVCA Local Infrastructure Quality Award (LIQA), which is used to assess the charity's local infrastructure support on community development and voluntary and community sector capacity in Hart District.

**Hart Voluntary Action Services** - expansion of the Hart Health Walks programme, increasing individual and group access to the Minding the Garden community garden, increasing access to physical and skills development activities for young carers are all planned for the 2023-2024 financial year alongside existing activity.

**Fundraising** - diversifying Hart Voluntary Action's fund base, including taking on more staff time to explore corporate and community fundraising options, using the charity's designated fund.



## Hart Voluntary Action Limited

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

#### **FINANCIAL REVIEW**

##### **Trustees' Responsibilities**

The Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees are also responsible for regularly reviewing the Charity's policies and ensuring that they remain fit for purpose. During the last year the Charity's HR and Governance Committee has investigated current legislation, researched relevant policies and updated all relevant policies as per its bi-annual review schedule.

##### **Reserves**

There was a deficit on the unrestricted fund of £52,199 and a deficit of £9,213 on the restricted fund, giving an overall deficit of £61,412

Essentially, all restricted funds and frontline services are externally funded, and do not impose a charge on Hart Voluntary Action's unrestricted funds. Fees for the central administration and governance expenditure, based on full cost recovery, are earned from these services. For the 22-23 financial year, there was a transfer of £41,641 from restricted to unrestricted fund.

The main sources of unrestricted income are the core grants received from Hampshire County Council and Hart District Council which fund the delivery of the Council for Voluntary Services function. This income supports staff responsible for community development/membership support and the running of the Volunteer Centre.

Reserve funds are held on deposit in interest-bearing accounts at Nationwide Building Society and NatWest Bank.

##### **Reserves Policy**

The purpose of the reserves is to ensure that the Charity is capable of meeting any shortfall in funding which would result in a reduction in the organisation's activities and its inability to meet immediate financial commitments.

During the 22-23 financial year, the Board of Trustees have decided to establish a new Development Fund of £34,379 as a designated fund to be invested in raising income to provide longer term stability for the charity.

For the 2023/24 financial year, the designated reserves are £101,500 which represents approximately nine months' unrestricted running costs. Hart Voluntary Action's reserves are currently in excess of the designated amount held, as the charity faces a potential shortfall in the funding of its core activities in the coming year, and uncertainty over the level of funding for future years. The Board of Trustees keeps this situation under regular review.

##### **Independent Examiner**

Gilroy & Brookes Accountants Ltd has been re-appointed as Independent Examiner for the ensuing year.

##### **Statement of disclosure of information to the Independent Examiners**

All directors of the company who held office at the date of approval of these Financial Statements, as set out below, each confirm so far as they are aware, that:

- There is no relevant information of which the company's independent examiners are unaware; and
- They have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant information and to establish that the company's independent examiners are aware of that information.


Hart Voluntary Action Limited

Report of the Trustees  
for the Year Ended 31 March 2023

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

**The Report of the Trustees incorporating a strategic report, approved by order of the Board of Trustees as the company directors, on and signed on the Board's behalf by:**

  
.....  
**Wyn Roberts - Chairman**

Independent Examiner's Report to the Trustees of  
Hart Voluntary Action Limited

**Independent examiner's report to the trustees of Hart Voluntary Action Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the MAAT which is one of the listed bodies.

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

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

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



Anna Coote

Gilroy & Brookes Accountants Ltd  
Suite 15  
The Enterprise Centre  
Coxbridge Business Park  
Farnham  
Surrey  
GU10 5EH

11 December 2023

Hart Voluntary Action Limited

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	89,645	384,754	474,399	507,025
Investment income	3	<u>2,340</u>	<u>-</u>	<u>2,340</u>	<u>226</u>
<b>Total</b>		<u>91,985</u>	<u>384,754</u>	<u>476,739</u>	<u>507,251</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Expenditure on charitable activities		<u>144,184</u>	<u>393,967</u>	<u>538,151</u>	<u>422,544</u>
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	12	(52,199) <u>41,641</u>	(9,213) <u>(41,641)</u>	(61,412) <u>-</u>	84,707 <u>-</u>
<b>Net movement in funds</b>		(10,558)	(50,854)	(61,412)	84,707
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>193,852</u>	<u>173,476</u>	<u>367,328</u>	<u>282,621</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>183,294</u></u>	<u><u>122,622</u></u>	<u><u>305,916</u></u>	<u><u>367,328</u></u>

The notes form part of these financial statements

Hart Voluntary Action Limited

Balance Sheet  
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	10	29,622	18,307	47,929	55,082
Cash at bank and in hand		<u>211,210</u>	<u>104,315</u>	<u>315,525</u>	<u>359,057</u>
		240,832	122,622	363,454	414,139
<b>CREDITORS</b>					
Amounts falling due within one year	11	(57,538)	-	(57,538)	(46,811)
<b>NET CURRENT ASSETS</b>		<u>183,294</u>	<u>122,622</u>	<u>305,916</u>	<u>367,328</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>183,294</u>	<u>122,622</u>	<u>305,916</u>	<u>367,328</u>
<b>NET ASSETS</b>		<u>183,294</u>	<u>122,622</u>	<u>305,916</u>	<u>367,328</u>
<b>FUNDS</b>	12				
Unrestricted funds				183,294	193,852
Restricted funds				<u>122,622</u>	<u>173,476</u>
<b>TOTAL FUNDS</b>				<u>305,916</u>	<u>367,328</u>

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

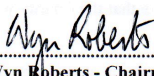
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2023 and were signed on its behalf by:

  
 Wyn Roberts - Chairman

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

### **INCOME**

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

### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **TANGIBLE FIXED ASSETS**

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

Fixtures and fittings	- 20% on cost
Plant & machinery	-100% on cost

### **TAXATION**

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

### **FUND ACCOUNTING**

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

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

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

### **PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Hart Voluntary Action Limited

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

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	76,133	16,138
Gift Aid	1,372	-
Hampshire County Council Core and Restricted Grants	99,429	82,377
Hart District Council Core and Restricted Grants	82,845	168,330
Odiham Cottage Hospital Combined Trusts	32,692	27,742
National Lottery Community Fund	26,957	34,005
Frimley Clinical Commissioning Group	-	82
Other Charitable Income	-	53,923
Other Grants	68,566	85,568
Children in Need	-	10,399
Frimley Integrated Care Board	<u>86,405</u>	<u>28,461</u>
	<u><u>474,399</u></u>	<u><u>507,025</u></u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Bank Interest	<u><u>2,340</u></u>	<u><u>226</u></u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Expenditure on charitable activities	<u><u>514,448</u></u>	<u><u>23,570</u></u>	<u><u>538,018</u></u>

**5. SUPPORT COSTS**

	Management £
Expenditure on charitable activities	<u><u>23,570</u></u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

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

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Hart Voluntary Action Limited

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

**7. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	284,584	254,586
Social security costs	15,035	14,753
Other pension costs	<u>11,596</u>	<u>9,808</u>
	<u><u>311,215</u></u>	<u><u>279,147</u></u>

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

	2023	2022
Employees	<u><u>26</u></u>	<u><u>22</u></u>

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	85,225	421,800	507,025
Investment income	<u>226</u>	<u>-</u>	<u>226</u>
<b>Total</b>	<u><u>85,451</u></u>	<u><u>421,800</u></u>	<u><u>507,251</u></u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Expenditure on charitable activities	<u>144,915</u>	<u>277,629</u>	<u>422,544</u>
<b>NET INCOME/(EXPENDITURE)</b>	(59,464)	144,171	84,707
<b>Transfers between funds</b>	<u>102,954</u>	<u>(102,954)</u>	<u>-</u>
<b>Net movement in funds</b>	43,490	41,217	84,707
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>150,362</u>	<u>132,259</u>	<u>282,621</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>193,852</u></u>	<u><u>173,476</u></u>	<u><u>367,328</u></u>



Hart Voluntary Action Limited

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

**9. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u>7,560</u>	<u>6,539</u>	<u>14,099</u>
<b>DEPRECIATION</b>			
At 1 April 2022 and 31 March 2023	<u>7,560</u>	<u>6,539</u>	<u>14,099</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	42,136	47,989
Other debtors	110	4,738
Prepayments and accrued income	<u>5,683</u>	<u>2,355</u>
	<u>47,929</u>	<u>55,082</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	9,474	10,905
Other creditors	7,599	1,186
Social security and other taxes	3,894	3,835
Accrued expenses	<u>36,571</u>	<u>30,885</u>
	<u>57,538</u>	<u>46,811</u>

**12. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
Unrestricted funds	193,852	(52,199)	41,641	183,294
<b>Restricted funds</b>				
Restricted funds	173,476	(9,213)	(41,641)	122,622
	<u>367,328</u>	<u>(61,412)</u>	<u>-</u>	<u>305,916</u>
<b>TOTAL FUNDS</b>	<u>367,328</u>	<u>(61,412)</u>	<u>-</u>	<u>305,916</u>

Hart Voluntary Action Limited

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

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted funds	91,985	(144,184)	(52,199)
<b>Restricted funds</b>			
Restricted funds	384,754	(393,967)	(9,213)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>476,739</u>	<u>(538,151)</u>	<u>(61,412)</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
Unrestricted funds	150,362	(59,464)	102,954	193,852
<b>Restricted funds</b>				
Restricted funds	132,259	144,171	(102,954)	173,476
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>282,621</u>	<u>84,707</u>	<u>-</u>	<u>367,328</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted funds	85,451	(144,915)	(59,464)
<b>Restricted funds</b>			
Restricted funds	421,800	(277,629)	144,171
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>507,251</u>	<u>(422,544)</u>	<u>84,707</u>

Hart Voluntary Action Limited

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

**12. MOVEMENT IN FUNDS - continued**

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
Unrestricted funds	150,362	(111,663)	144,595	183,294
<b>Restricted funds</b>				
Restricted funds	132,259	134,958	(144,595)	122,622
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>282,621</u>	<u>23,295</u>	<u>-</u>	<u>305,916</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted funds	177,436	(289,099)	(111,663)
<b>Restricted funds</b>			
Restricted funds	806,554	(671,596)	134,958
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>983,990</u>	<u>(960,695)</u>	<u>23,295</u>

**13. RELATED PARTY DISCLOSURES**

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

**14. DESIGNATED FUNDS**

During the last year, the Board of Trustees have decided to establish a new Development Fund of £34,379 as a designated fund to be invested in raising income to provide longer term stability for the charity.

**15. TRANSFER BETWEEN FUNDS**

Transfers between funds includes £54,396 in respect of management charges attributed to certain restricted funds for administration and other office costs paid through the unrestricted general funds..

Hart Voluntary Action Limited

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

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	76,133	16,138
Gift Aid	1,372	-
Hampshire County Council Core and Restricted Grants	99,429	82,377
Hart District Council Core and Restricted Grants	82,845	168,330
Odiham Cottage Hospital Combined Trusts	32,692	27,742
National Lottery Community Fund	26,957	34,005
North East Farnham Clinical Commissioning Group	-	82
Other Charitable Income	-	53,923
Other Grants	68,566	85,568
Children in Need	-	10,399
Frimley CCG	<u>86,405</u>	<u>28,461</u>
	474,399	507,025
<b>Investment income</b>		
Bank Interest	<u>2,340</u>	<u>226</u>
<b>Total incoming resources</b>	476,739	507,251
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	284,584	254,586
Social security	15,035	14,753
Pensions	11,596	9,808
Insurance	2,609	2,540
Telephone	4,112	5,641
Postage and stationery	285	246
Advertising	205	488
Sundries	1,070	2,433
Staff expense	2,902	528
Staff Mileage	6,624	6,260
Volunteer Expense	8,026	9,323
Website Cost	1,607	758
Computer expense	12,839	15,633
Office costs	2,317	573
Subscriptions	1,334	519
Project specific costs	125,295	49,704
Supervision Expenses	9,975	8,080
Staff Training	5,603	1,415
External Accountancy Costs	9,367	9,308
AGM / Vol Sector Forum	91	86
Premises cost	8,276	6,233
Trustee Training	<u>829</u>	<u>829</u>
	514,581	399,744

This page does not form part of the statutory financial statements

Hart Voluntary Action Limited

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

	2023 £	2022 £
<b>Support costs</b>		
<b>Management</b>		
Accommodation lease	15,600	15,600
Accountancy fees	6,984	6,456
Bank Charges	882	716
Meeting expenses	<u>104</u>	<u>28</u>
	<u>23,570</u>	<u>22,800</u>
Total resources expended	<u>538,151</u>	<u>422,544</u>
<b>Net (expenditure)/income</b>	<u>(61,412)</u>	<u>84,707</u>

This page does not form part of the statutory financial statements