



**Report of the Trustees and  
Unaudited Financial Statements  
for the year ended 31 March 2024  
for  
Hart Voluntary Action Limited**

Registered Company Number: 05982733 (England and Wales)

Registered Charity Number: 1119912

# **Hart Voluntary Action Limited**

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## **Hart Voluntary Action Limited**

### **Report of the Trustees for the year ended 31 March 2024**

#### **Reference and Administrative Details**

Company Registered number	05982733 (England & 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 D Astles (appointed 28 April 2023) I Booth (appointed 27 October 2023) NI Phillips (appointed 28 April 2023, resigned 1 July 2024) M Rawlins (reappointed 22 January 2024) 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 plc 31-37 Victoria Road Farnborough Hampshire GU14 7NR

# **Hart Voluntary Action Limited**

## **Report of the Trustees for the year ended 31 March 2024**

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 2024. 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 activities and serve as mentors to staff service leads.

#### ***Appointment of Trustees***

The appointment of Trustees, who will be members of the Charity, is approved at the Annual General Meeting (AGM). 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, and 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 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 Financial and Strategy Sub-Committee is responsible for reviewing financial and strategic planning for the Charity.

# **Hart Voluntary Action Limited**

## **Report of the Trustees for the year ended 31 March 2024**

### **Structure, Governance and Management (continued)**

#### ***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.

#### **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.

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 and Rushmoor Young Carers
- Hart Health Walks
- Hart's Community Garden
- The Annexe Counselling Rooms
- Ukrainian Refugee Support.

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 Voluntary Action Limited**

### **Report of the Trustees for the year ended 31 March 2024**

#### **Objectives and Activities (continued)**

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, and the Community Infrastructure Partnership CIC.

#### **Achievement and Performance**

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

Hart Voluntary Action's work in support of the voluntary and community sector in Hart covers:

One-to-one guidance on topics ranging from governance to fundraising; promoting the activity of the voluntary and community sector, providing training and networking opportunities and help with volunteer recruitment. Hart Voluntary Action also advocates on behalf of the local voluntary and community sector at multi-agency meetings, especially those involving the statutory sector.

Over the year, the charity provided one-to-one support to 48 community organisations and charities, held 9 networking and training events, and continued to update and expand the amount of information about the activities of our local voluntary sector on the online Here for Hart community directory. Membership of Hart Voluntary Action dropped slightly to just below 150 member organisations. Membership of Hart Voluntary Action is free of charge and guarantees access to regular news bulletins, invitations to events and assistance with individual enquiries.

The Hart Volunteer Centre helped to place 176 local residents into regular volunteering placements, mainly with other community organisations, but also with the Charity's own frontline services. As part of a wider initiative in Hampshire, the Charity also recorded separately how many volunteers were being placed into "micro" or one-off/short-term volunteering opportunities (a total of 19 placements during the financial year). This is in response to an identified trend in the UK that fewer people are interested in committing to ongoing or long-term volunteering activity.

The Hart Volunteer Centre saw the number of volunteering opportunities it was promoting on the Volunteer North Hampshire online platform that is shared with the Volunteer Centres operated by Basingstoke Voluntary Action and Rushmoor Voluntary Services increase during the year to 144 "live" opportunities. This is an indication that voluntary and community organisations are resuming and increasing their activity following the Covid-19 pandemic.

In March, the Hart Volunteer Centre, in partnership with the Lions Club of Fleet, held their first "Get Involved" volunteer promotion event in Hart Shopping Centre since 2018 providing the opportunity for 18 organisations to promote their volunteering roles. This was well received with a high level of engagement from the public, and new volunteer recruitments as a result.

Hart Voluntary Action joined with other Councils for Voluntary Services and umbrella organisations to help with the design and delivery of a new Alliance between the voluntary and community sector and health and social care services covering the Frimley Integrated Care System geography. The Frimley VCSE Alliance is aiming to create a platform for voluntary and community organisations to engage more strategically on health and social care issues.

## Hart Voluntary Action Limited

### Report of the Trustees for the year ended 31 March 2024

#### Achievements and Performance (continued)

The charity continued to be an active member of the Here for Hart Working Group, co-ordinated by Hart District Council, and maintained responsibility for managing the project co-ordination of the Hart and Rushmoor Local Children's Partnership, which is supported by Hampshire County Council.

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

Hart Voluntary Action's **Counselling Services** include 121 Youth Counselling, 121 Adult Counselling, Family 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 10 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 (CAMHS). During the year the service received 147 referrals and 116 new clients were supported alongside clients already in service at the beginning of the year.

**121 Adult Counselling** continued its activity seeing a further 55 new clients during the year who would not be able to afford private counselling and dealing with issues that are negatively impacting their mental health. Demand for this service grew during the year, and at year end there were a total of 59 people on the waiting list. Counselling sessions are delivered by a mix of paid and volunteer counsellors on counselling training placements.

**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 18 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** - combined with the introduction of a Hampshire County Council contract to deliver a **Family Therapy** service focusing on families where parental conflict was having an impact on the whole family group. The two services ran alongside each other with Hart Voluntary Action providing the Family Therapy service in partnership with Off the Record, Havant to provide coverage across the whole of Hampshire. The service supported 16 families during the year.

The charity ran another **Level 5 Diploma in Counselling Adolescents** training course, starting in September 2023 and finishing in May 2024. This time the training course was run only for 5 counsellors undertaking their counselling placement with 121 Youth Counselling, and thanks to an Awards for All grant from the National Lottery Community Fund.

To raise income for the continuation of all of Hart Voluntary Action's counselling activity, the charity continued to provide an in-school counselling service for Oakmoor School in Bordon, and continued to promote the Annexe Counselling Rooms at Odiham Cottage Hospital for hire for private and NHS/charity talking therapy/counselling sessions. The charity continues to look for such income generation opportunities to replace or complement charitable fundraising activity.

**Hart Health Walks** is another long-standing service provided by Hart Voluntary Action. During the year, a new weekly walk was launched in Blackwater, taking the walks programme to 7 walks a week (the other walk locations are: Crookham Village, Fleet, Hartley Wintney, Hook, Odiham and Yateley). Walker participation continued to grow with 47 new walkers joining during the year and a total of 285 walkers registered. During the autumn, Hart Health Walks took part in the **"Greening for Wellbeing"**

## **Hart Voluntary Action Limited**

### **Report of the Trustees for the year ended 31 March 2024**

#### **Achievements and Performance (continued)**

community research project led by Action Hampshire. This involved working alongside walkers and volunteer walk leaders to create a feedback survey to assess the impact that Hart Health Walks had on the physical and mental wellbeing of walkers. A total of 61 walkers completed the survey over a 4-week period. Responses to the survey highlighted the positive impact Hart Health Walks. 92% of survey respondents stated that participating in Hart Health Walks maintained or improved their level of fitness and 61% reported improved mental wellbeing. Arguably the most interesting findings are around social connectedness. 89% of people shared that they had increased their social connections as a result of attending Hart Health Walks and positively 85% indicated they believe they have a high level of social wellbeing.

Demand for the **Hart and Rushmoor Young Carers** service continued to be high. Hart and Rushmoor Young Carers provide 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 (young adult carers). At year-end there were 144 young carers in service. Alongside the term-time activity, the service continued to offer a wide range of school holiday activity for all age groups, including the opportunity to take part in the annual Young Carers’ Festival for young carers across the country. During the year, and working with the Hook Open Duke of Edinburgh’s Award Centre, 11 young adult carers embarked on their Bronze Duke of Edinburgh’s Award.

During the year Hart and Rushmoor Young Carers Service was successful in receiving a DCMS Cost of Living grant via the National Lottery Community Fund in recognition of their work in support of young carers, the majority of whose families are on low incomes and being adversely impacted by the cost of living pressures.

**Hart’s Community Garden** (formerly Minding the Garden) has continued to evolve its activity at the community garden site within Edenbrook County Park. Attracting individual and group members has been a primary goal, and this is still challenging, however existing and new members have contributed to the development of what is grown and produced in the community garden and to looking at ways to continue make it as welcoming and inclusive to as many people as possible. A new focus for the garden was linking up with the Yateley Community Pantry run by Yateley Industries for the Disabled to donate excess produce (fruit, vegetables and herbs) for distribution to community pantry members (people who are on low incomes or who need to budget for food and other essentials).

**Ukrainian Refugee Support** – the charity has continued to provide support for Ukrainian refugees who first came to Hart District under the Homes for Ukraine initiative launched by the UK government in spring 2022. Working with staff at Hart District Council, Hart Voluntary Action’s focus in this current year has been mainly on supporting Ukrainian families who have moved into independent accommodation. Help has taken the form of volunteer transport for medical and job appointments, assistant with finding employment, scoping education provision for children and young people, and any practical arrangements with setting up in their new homes.



## **Hart Voluntary Action Limited**

### **Report of the Trustees for the year ended 31 March 2024**

#### **Support to Hart Voluntary Action**

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 community 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 (led by One Community). Both of these networks aim to ensure there is a consistent offer of support for children and young people across the county. For the 23-24 financial year, the Trustees would also like to also thank the following organisations for their charitable grants/donations: Chapman Charitable Trust, Co-op Local Community Fund, Fleet Mortgages, Hampshire & Isle of Wight Integrated Care Board, the Hedley Foundation, Henry Smith Charity, James Cowper Kreston Foundation, Rotary Clubs (Hook & Odiham, Hart and Rushmoor clubs), Rushmoor Borough Council, SC Johnson, the Shanly Foundation, South East Water Community Chest Fund, UK Youth, and VIVID Housing,

The Trustees would also like to thank the following organisations: Church Crookham and Fleet Men's Shed, Lions Club of Fleet and the Wooden Spoon charity for all of their help in making improvements to Hart's Community Garden site, 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.

#### **Hart Voluntary Action Volunteers**

Hart Voluntary Action has a team of just under 100 regular volunteers helping across all of the services. 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, and volunteer drivers for the Ukrainian refugee support.

#### **Staff**

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

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

Mike Rawlins was re-appointed to the Trustee Board at the Annual General Meeting on 22 January 2024. David Astles and Nigel Ian Phillips were appointed to the Trustee Board on 28 April 2023, and Ian Booth was appointed to the Trustee Board on 27 October 2023. These three appointments were all confirmed at the Annual General Meeting on 22 January 2024. Nigel Ian Phillips subsequently resigned as a Trustee on 1 July 2024.

## **Hart Voluntary Action Limited**

### **Report of the Trustees for the year ended 31 March 2024**

#### **Strategic Report: Plans for the Future Period: 2024-2025**

**Hart Voluntary Action Infrastructure Support to the Voluntary and Community Sector** – during the financial year, Hart Voluntary Action along with the other Hampshire CVS's were informed of a 30% reduction in the Hampshire County Council's Infrastructure Grant for the 24-25 financial year. Due to pressure to make further significant savings to local authority spending, Hampshire County Council also launched the new Future Services Consultation in January 2024, which includes the proposal to completely cut the Hampshire CVS Infrastructure Grant from 2025-26 onwards. Hart Voluntary Action is therefore looking at all measures that can be taken to mitigate this expected change in income, which will impact on its capacity to deliver its core infrastructure support functions.

**Quality Assurance** – Hart Voluntary Action aims to complete the assessment process for the new NAVCA Local Infrastructure Quality Accreditation (LIQA) in the first half of 24-25, which is used to assess the charity's local infrastructure support on community development and voluntary and community sector capacity-building in Hart District.

**Hart Volunteer Centre** – Hart Voluntary Action will be exploring ways to develop more opportunities for people to volunteer on short-term volunteering activity

**Hart Voluntary Action's Community Services** – all services will continue to work with new and existing residents living in North East Hampshire, and expand their overall reach where possible. A Walk & Talk Counselling service for adults based at Hart's Community Garden will be added to Counselling Services. Hart's Community Garden will be exploring new ways to reach out to more individual and group members, such as expanding its offer to donate fresh produce to both Yateley and Fleet Community Pantries.

**Corporate Partnerships Development** – Hart Voluntary Action is investing designated funds into preparing the charity for establishing new partnerships with businesses – this will include refreshing its branding, introducing a new website and marketing.

#### **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.

## **Hart Voluntary Action Limited**

### **Report of the Trustees for the year ended 31 March 2024**

#### **Financial Review (continued)**

The Trustees are also responsible for regularly reviewing the Charity's policies and ensuring that they remain fit for purpose.

#### ***Reserves***

There was a deficit for the year on the unrestricted fund of £16,899 and a total deficit on the restricted funds of £34,213, giving an overall deficit for the year of £51,112.

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.

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 National Westminster 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.

The Development Fund is a designated fund, aimed at raising income to provide longer term stability for the Charity.

For the 2024/25 financial year, the designated reserves are £101,500, which represent approximately nine month's unrestricted running costs. Hart Voluntary Action's reserves are currently in excess of the designated amount, 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 next 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.

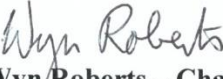
#### **Small Company Provisions**

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

## **Hart Voluntary Action Limited**

### **Report of the Trustees for the year ended 31 March 2024**

The Report of the Trustees incorporating a strategic report, was approved by order of the Board of Trustees as the company directors, on 25 October 2024 and signed on the Board's behalf by:

  
**Wyn Roberts – Chairman**

## **Hart Voluntary Action Limited**

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

**Hart Voluntary Action Limited**  
**Statement of Financial Activities**  
**for the year ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Income from:</b>					
Donations and legacies	2	2,074	19,631	21,705	24,728
Charitable activities	3	84,230	282,685	366,915	404,499
Other trading activities	4	-	8,058	8,058	45,172
Investment income	5	4,806	-	4,806	2,340
Total		91,110	310,374	401,484	476,739
<b>Expenditure on:</b>					
Charitable activities	6	(108,009)	(344,587)	(452,596)	(538,151)
<b>Net expenditure for the year and net movement in funds</b>		(16,899)	(34,213)	(51,112)	(61,412)
<b>Reconciliation of funds</b>					
Total funds brought forward		183,294	122,622	305,916	367,328
<b>Total funds carried forward</b>		166,395	88,409	254,804	305,916

The notes form part of these financial statements.

# Hart Voluntary Action Limited

## Notes to the Financial Statements for the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total Funds £
<b>Current assets</b>					
Debtors	12	15,676	9,282	24,958	47,929
Cash at bank and in hand		180,934	101,397	282,331	315,525
		<hr/> 196,610	<hr/> 110,679	<hr/> 307,289	<hr/> 363,454
<b>Creditors:</b>					
Amounts falling due within one year	13	(30,215)	(22,270)	(52,485)	(57,538)
		<hr/> (30,215)	<hr/> (22,270)	<hr/> (52,485)	<hr/> (57,538)
<b>Net current assets and net assets</b>		<hr/> 166,395	<hr/> 88,409	<hr/> 254,804	<hr/> 305,916
 <b>Funds</b>					
	14				
Unrestricted funds				166,395	183,294
Restricted funds				88,409	122,622
				<hr/> 166,395	<hr/> 183,294
<b>Total funds</b>				<hr/> 254,804	<hr/> 305,916

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and
- 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 29 October 2024 and were signed on its behalf by:

  
Wyn Roberts – Chairman

The notes form part of these financial statements.

# Hart Voluntary Action Limited

## Notes to the Financial Statements for the year ended 31 March 2024

### 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.

#### *Going concern*

Despite the financial losses incurred over the past year and uncertainties over existing grant funding arrangements continuing in future years, Hart Voluntary Action Limited remains committed to its objectives of supporting, promoting and sustaining the charity sector in Hart District. The Management and Trustees continue to explore new revenue streams, fundraising initiatives and cost reduction measures.

The Trustees believe that, with the continued support of our donors, partners, and volunteers, the Charity has sufficient resources to continue its operations for the foreseeable future. The Charity will continue to seek additional funding and manage its finances prudently. Therefore, the Trustees have a reasonable expectation that the Charity will continue as a going concern, fulfilling its objectives and serving its beneficiaries.

#### *Financial Reporting Standard 102 – reduced disclosure exemptions*

The charitable company has taken advantage of the exemption from presenting a cash flow statement, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'

#### *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 costs 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 and machinery	-	100% on cost

#### *Taxation*

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



# Hart Voluntary Action Limited

## Notes to the Financial Statements for the year ended 31 March 2024

### 1 Accounting Policies (continued)

#### *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 objectives 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.

### 2 Income from donations and legacies

	2024 £	2023 £
Donations	21,108	23,356
Gift Aid	209	1,372
Other Charitable Income	388	-
	<u>21,705</u>	<u>24,728</u>

### 3 Income from charitable activities

	2024 £	2023 £
Hampshire County Council Core and Restricted Grants	101,539	99,429
Hart District Council Core and Restricted Grants	69,327	82,845
Rushmoor Borough Council	1,464	-
Odiham Cottage Hospital Combined Trusts	27,692	32,692
The National Lottery Community Fund	18,664	26,957
The National Lottery Awards for All Grant	9,220	-
The National Lottery Community Fund: Community Organisations Cost of Living Fund	55,342	-
NHS Hampshire, Southampton & IOW ICB	9,976	-
Frimley Integrated Care Board	-	86,406
Other Grants	57,059	61,725
Other Charitable Income	16,632	14,445
	<u>366,915</u>	<u>404,499</u>

# Hart Voluntary Action Limited

## Notes to the Financial Statements for the year ended 31 March 2024

### 4 Income from other trading activities

	2024 £	2023 £
Room Hire	3,843	8,942
Events	4,215	1,647
Counselling training	-	34,583
	<u>8,058</u>	<u>45,172</u>

### 5 Investment income

	2024 £	2023 £
Bank Interest	<u>4,806</u>	<u>2,340</u>

### 6 Expenditure on charitable activities

	2024 £	2023 £
Wages & Salaries	302,749	311,215
Staff costs	6,934	15,129
Trustee training	420	829
Volunteer expenses	6,149	8,026
Project costs	77,794	143,546
Computer costs	11,329	12,839
Website costs	4,463	1,607
Subscriptions	1,532	1,334
Insurance	2,763	2,609
Office costs	14,033	22,314
Advertising, marketing and publicity	246	205
Legal and professional costs	19,093	16,351
AGM and other meetings	857	195
Bad debt provision	3,086	-
Bank charges	867	882
Miscellaneous costs	<u>281</u>	<u>1,070</u>
Expenditure on charitable activities	<u>452,596</u>	<u>538,151</u>

# Hart Voluntary Action Limited

## Notes to the Financial Statements for the year ended 31 March 2024

### 7 Trustees' remuneration, benefits and expenses

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 (31 March 2023: £nil).

There were no trustees' expenses paid for the year ended 31 March 2024 (31 March 2023: £nil).

### 8 Amounts payable to the Independent Examiner

Charitable expenditure includes the following amounts payable to the Charity's Independent Examiner:

	2024 £	2023 £
Fee payable for independent examination	600	1,268
Accountancy services	5,616	5,616
	<u>6,216</u>	<u>6,884</u>

### 9 Staff costs

	2024 £	2023 £
Wages and salaries	277,616	284,584
Social security costs	14,106	15,035
Other pension costs	11,027	11,596
	<u>302,749</u>	<u>311,215</u>

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

	2024 £	2023 £
Employees	<u>20</u>	<u>26</u>

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

# Hart Voluntary Action Limited

## Notes to the Financial Statements for the year ended 31 March 2024

### 10 Comparatives for the Statement of Financial Activities

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Income from</b>			
Donations and legacies	1,315	23,413	24,728
Charitable activities	85,930	318,569	404,499
Other trading activities	2,400	42,772	45,172
Investment income	2,340	-	2,340
	<hr/>	<hr/>	<hr/>
Total	91,985	384,754	476,739
	<hr/>	<hr/>	<hr/>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Expenditure on charitable activities	(144,184)	(393,967)	(538,151)
	<hr/>	<hr/>	<hr/>
<b>Net expenditure for the year</b>	(52,199)	(9,213)	(61,412)
	<hr/>	<hr/>	<hr/>
Transfers between funds	41,641	(41,641)	-
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	(10,558)	(50,854)	(61,412)
	<hr/>	<hr/>	<hr/>
<b>Reconciliation of funds</b>			
Total funds brought forward	193,852	173,476	367,328
	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	183,294	122,622	305,916
	<hr/>	<hr/>	<hr/>

### 11 Tangible Fixed Assets

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>Cost</b>			
At 1 April 2023 and 31 March 2024	7,560	6,539	14,099
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2023 and 31 March 2024	7,560	6,539	14,099
	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>			
At 31 March 2024	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2023	-	-	-
	<hr/>	<hr/>	<hr/>

# Hart Voluntary Action Limited

## Notes to the Financial Statements for the year ended 31 March 2024

### 12 Debtors: Amounts falling due within one year

	2024 £	2023 £
Trade debtors	21,155	42,136
Other debtors	2,169	110
Prepayments and accrued income	1,634	5,683
	<u>24,958</u>	<u>47,929</u>

### 13 Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	22,989	9,474
Other creditors	22,524	7,599
Social security and other taxes	6,102	3,894
Accrued expenses	870	36,571
	<u>52,485</u>	<u>57,538</u>

### 14 Movement in funds

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers between funds £	At 31 March 2024 £
<b>Unrestricted funds</b>					
General fund	148,555	91,110	(101,633)	-	138,032
Designated fund – Development Fund	34,739	-	(6,376)	-	28,363
Total unrestricted funds	<u>183,294</u>	<u>91,110</u>	<u>(108,009)</u>	<u>-</u>	<u>166,395</u>
<b>Restricted funds</b>					
Counselling Services	19,993	111,504	(127,333)	9,149	13,313
Young Carers	39,577	127,795	(103,595)	-	63,777
Community Garden	3,780	38,537	(42,979)	662	-
Other restricted funds	59,272	32,538	(70,680)	(9,811)	11,319
Total restricted funds	<u>122,622</u>	<u>310,374</u>	<u>(344,587)</u>	<u>-</u>	<u>88,409</u>
<b>Total funds</b>	<u>305,916</u>	<u>401,484</u>	<u>(452,596)</u>	<u>-</u>	<u>254,804</u>

# Hart Voluntary Action Limited

## Notes to the Financial Statements for the year ended 31 March 2024

### 14 Movement in funds (continued) - comparatives for movement in funds

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers between funds £	At 31 March 2023 £
<b>Unrestricted funds</b>					
General fund	193,852	91,985	(144,184)	6,902	148,555
Designated fund	-	-	-	34,739	34,739
Total unrestricted funds	193,852	91,985	(144,184)	41,641	183,294
<b>Restricted funds</b>					
Counselling Services	33,507	117,579	(137,255)	6,162	19,993
Young Carers	37,319	88,426	(86,168)	-	39,577
Community Garden	9,814	19,814	(53,624)	27,776	3,780
Other restricted funds	92,836	158,935	(116,920)	(75,579)	59,272
Total restricted funds	173,476	384,754	(393,967)	(41,641)	122,622
<b>Total funds</b>	367,328	476,739	(538,151)	-	305,916

### 15 Purpose of funds

#### Unrestricted funds

General fund	These funds are held available for the ordinary purposes of the charity.
Designated fund – Development Fund	The Development Fund has been established to be invested in raising income to provide longer term stability for the charity.

#### Restricted funds

Counselling Services	This fund is used to provide a range of counselling services to the residents of Hart District. Services include 121 Youth Counselling, 121 Adult Counselling, Sunshine & Showers Depression/Anxiety Support Groups.
Young Carers	This fund provides support to young carers and their families who live in Hart District or the Borough of Rushmoor.
Community Garden	This fund has been established to support the Community Garden at Edenbrook Country Park. The garden provides an inclusive space to enhance the wellbeing of members and the local community.
Other restricted funds	These funds include Hart Health Walks and other smaller restricted funds.

## **Hart Voluntary Action Limited**

### **Notes to the Financial Statements for the year ended 31 March 2024**

#### **16 Related party disclosures**

There were no related party transactions for the year ended 31 March 2024.

#### **17 Management fees**

Management fees of £48,085 (*31 March 2023 - £54,396*) were charged to certain restricted funds for administration and other office costs paid through the unrestricted general fund.