

ADUR VOLUNTARY ACTION

England & Wales · Charity number 1131610

Details

Status	Registered
Legal form	Charitable company
Company number	06922401
Registered	2009-09-14
Register	View on the Charity Commission register

Contact

Address	11 Station Parade South Street Lancing West Sussex BN15 8AA
Phone	01903854980
Email	info@adurva.org
Website	www.adurva.org

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN THE LOCAL GOVERNMENT DISTRICT OF ADUR (AS ITS BOUNDARY EXISTED ON 1 APRIL 2009) AND ITS NEIGHBOURHOOD (HEREINAFTER CALL "THE AREA OF BENEFIT") AND, IN PARTICULAR THE ADVANCEMENT OF EDUCATION, THE PROTECTION OF HEALTH AND RELIEF OF POVERTY, DISTRESS AND SICKNESS, AND IN THE FURTHERANCE OF THE SAID PURPOSES, BUT NOT FURTHER OR OTHERWISE, TO PROMOTE AND ORGANISE CO-OPERATION IN THE ACHIEVEMENT OF THE SAME, AND TO THAT END, TO BRING TOGETHER IN COUNCIL REPRESENTATIVES OF VOLUNTARY ORGANISATIONS, BUSINESSES AND STATUTORY AUTHORITIES WITHIN THE AREA OF BENEFIT.

Activities: To promote any charitable purpose for the benefit of the community in the local government district of Adur and in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness. Provide community transport services for inhabitants of Adur who are in need if a service because of age, sickness, disability, poverty.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WEST SUSSEX
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£88,556	£81,732	-	-
2024-03-31	£90,711	£73,910	-	-
2023-03-31	£45,836	£40,400	-	-
2022-03-31	£21,639	£41,959	-	-
2021-03-31	£34,772	£29,061	-	-

Trustees

Name	Role	Appointed
Adrienne Lowe	Chair	2020-03-24
David Richardson		2022-12-06
Sally Clark		2024-05-01
VALERIE JOY GARLAND		

Accounts

Charity registration number 1131610 (England and Wales)

Company registration number 06922401

ADUR VOLUNTARY ACTION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ADUR VOLUNTARY ACTION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Valerie Joy Garland Adrienne Lowe Trevor Bignell David Richardson Sally Clark	(Appointed 1 May 2024)
Charity number (England and Wales)	1131610	
Company number	06922401	
Registered office	11 Station Parade Lancing West Sussex BN15 8AA	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

ADUR VOLUNTARY ACTION

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4 - 5
Balance sheet	6
Notes to the financial statements	7 - 16

ADUR VOLUNTARY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

To promote any charitable purpose for the benefit of the community in the local government district of Adur (as its boundary existed on 1 April 2009) and its neighbourhood (Hereinafter called "the area of benefit") and, in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness, and in the furtherance of the said purpose, but not further or otherwise, to promote and organise cooperation in the achievement of the same and to that end to bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit.

To provide community transport services for inhabitants of Adur and its environs who are in need of a service because of age, sickness, disability, poverty, or lack of availability of adequate and safe public passenger services.

Public Benefit

The charitable company's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charitable company's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

AVA continues to carry out its objectives as stated above. A full review of activities is included in the 2024/2025 annual report which can be obtained upon request.

Financial review

During the year the charitable company had net incoming resources of £6,824 (2024: £16,801) as shown on the Statement of Financial Activities on page 4 of the accounts.

Reserves policy

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. Adur Voluntary Action maintains free unrestricted reserves:

- to provide a level of working capital that protects the continuity of our core work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The AVA board of trustees will review the above criteria with reference to AVA's strategy and Annual Plan and determine the target level of free reserves to meet these.

The AVA board of trustees will at times designate funds from free reserves for significant project costs or replacement of major assets.

AVA's reserve policy is to allocate 2 month's worth of running costs as unrestricted funds.

The unrestricted reserves at the year end were £7,732 (2024: £4,204).

Structure, governance and management

The charitable company is controlled by its governing document, Memorandum and Articles of Association incorporated 2nd June 2009, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2016.

ADUR VOLUNTARY ACTION

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

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Valerie Joy Garland

Adrienne Lowe

Jonathan Smith

(Resigned 30 May 2025)

Trevor Bignell

David Richardson

Sally Clark

(Appointed 1 May 2024)

Trustee and Director Recruitment Policy

1. AVA follows Charity Commission guidance in recruiting trustees and directors (Finding New Trustees, 2012) and adheres to its own Articles of Association.
2. For the avoidance of doubt, members of the Management Committee are directors of the Company within the meaning of the Companies Act 1985 and charity trustees within the meaning of charity law.
3. The legal procedures and conditions for eligibility, nomination, election or co-option of trustee/directors are set out in the Memorandum of Association of Adur Voluntary Action.
4. AVA seeks to maintain a Board which represents the diversity of its community of members and users, and also ensures that the Board is equipped with the range of skills and experience necessary to take responsibility for control of a charitable company. To this end, the Board regularly reviews its composition and identifies gaps in skill or representativeness that it should aim to fill. It also identifies skill gaps that can be met through training or induction.
5. Members of AVA are invited to submit nominations to the Board prior to each AGM, and the Board may also co-opt members during the year to fill any identified gaps. Current priorities are younger people, and people from a wider range of ethnic communities.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Risk management

The trustees have a duty to identify and review the risks to which the charitable company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report has been prepared in accordance with the special provisions of part 15 of Companies Act 2006 relating to small companies.

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

Adrienne Lowe

Adrienne Lowe

Trustee

Date: *2nd October 2025*

ADUR VOLUNTARY ACTION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ADUR VOLUNTARY ACTION

I report to the trustees on my examination of the financial statements of Adur Voluntary Action (the charitable company) for the year ended 31 March 2025.

Responsibilities and basis of report

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

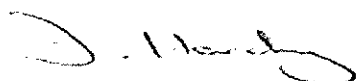
Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under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

Independent examiner's statement

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

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

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



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Ground Floor
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 7 October 2025

ADUR VOLUNTARY ACTION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	483	84,983	85,466	89,725
<u>Charitable activities</u>					-
Management charges	4	1,733	-	1,733	-
Investments	5	1,357	-	1,357	986
Total income		<u>3,573</u>	<u>84,983</u>	<u>88,556</u>	<u>90,711</u>
Expenditure on:					
Raising funds	6	-	586	586	1,113
<u>Charitable activities</u>					
Voluntary Action	7	45	81,101	81,146	72,688
Community Transport	7	-	-	-	109
Total charitable expenditure		<u>45</u>	<u>81,101</u>	<u>81,146</u>	<u>72,797</u>
Total expenditure		<u>45</u>	<u>81,687</u>	<u>81,732</u>	<u>73,910</u>
Net movement in funds	9	3,528	3,296	6,824	16,801
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>4,204</u>	<u>45,859</u>	<u>50,063</u>	<u>33,262</u>
Fund balances at 31 March 2025		<u>7,732</u>	<u>49,155</u>	<u>56,887</u>	<u>50,063</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ADUR VOLUNTARY ACTION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
Donations and legacies	3	126	89,599	89,725
Investments	5	986	-	986
Total income		1,112	89,599	90,711
Expenditure on:				
Raising funds	6	580	533	1,113
Voluntary Action	7	169	72,519	72,688
Community Transport	7	109	-	109
Total charitable expenditure		278	72,519	72,797
Total expenditure		858	73,052	73,910
Net income and movement in funds		254	16,547	16,801
Reconciliation of funds:				
Fund balances at 1 April 2023		3,950	29,312	33,262
Fund balances at 31 March 2024		4,204	45,859	50,063

ADUR VOLUNTARY ACTION

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	13	87		92	
Cash at bank and in hand		60,473		53,368	
		<u>60,560</u>		<u>53,460</u>	
Creditors: amounts falling due within one year	14	(3,673)		(3,397)	
Net current assets			<u>56,887</u>		<u>50,063</u>
The funds of the charitable company					
Restricted income funds	16		49,155		45,859
Unrestricted funds	17		7,732		4,204
			<u>56,887</u>		<u>50,063</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

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

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

The financial statements were approved by the trustees on 25th September 2025

Adrienne Lowe
Adrienne Lowe
Trustee

Company registration number 06922401 (England and Wales)

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Adur Voluntary Action is a charitable company limited by guarantee incorporated in England and Wales. The registered office is 11 Station Parade, Lancing, West Sussex, BN15 8AA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Investment income, which includes interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Incoming resources from charitable activities, which is made up from meeting room hire, photocopying charges, ACT Vehicle Hire and is recognised in the accounts in the year in which it is receivable.

Other incoming resources includes office and desk lettings, internal management charges and miscellaneous income is shown in the Statement of Financial Activities when the charitable company becomes entitled to the resource.

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Revenue grants are recognised in full in the Statement of Financial Activities on the earlier of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are deferred to that period.

Grants for capital purchases are credited to restricted income when received. Depreciation of fixed assets purchased with such grants is charged against the restricted fund, or against a designated equipment fund, where acquisition of the asset has satisfied the donor's intentions. Where a fixed asset is donated to the charity for its own use, it is treated in a similar way to a restricted grant.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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.

All costs directly attributed to particular charitable activities are allocated to that activity. Support costs include management and IT costs which support the main charitable activities but are not directly attributable to a particular activity.

Charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the independent examination fees, accountancy fees and other legal and professional costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Support costs are allocated to charitable activities based on what activity they relate to, each of the activities is run and accounted for separately so as costs are incurred they are allocated.

It has been decided by the Trustees that only items of a value of £1,000 and over will be capitalised.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charitable company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.8 Taxation

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

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

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

1.11 Debtors

Other debtors are recognised at the settlement amount due.

1.12 Creditors

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

2 Critical accounting estimates and judgements

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

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

There were no significant judgement and accounting estimates included in the accounts during the financial year.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	483	262	745	126	-	126
Grants	-	84,721	84,721	-	89,599	89,599
	<u>483</u>	<u>84,983</u>	<u>85,466</u>	<u>126</u>	<u>89,599</u>	<u>89,725</u>

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies (Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants						
National Lottery	-	69,600	69,600	-	69,600	69,600
Pumpkin Fest	-	800	800	-	-	-
Repair Cafe	-	1,484	1,484	-	5,000	5,000
HMRC JRS Grant	-	4,000	4,000	-	-	-
National lottery	-	7,000	7,000	-	-	-
Claricon Digital Inclusion	-	1,837	1,837	-	4,999	4,999
SCF 10k	-	-	-	-	10,000	10,000
	-	84,721	84,721	-	89,599	89,599

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Management charges		
Other income	1,733	-

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,357	986

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Advertising	-	586	586	580	533	1,113

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Voluntary Action 2025 £	Voluntary Action 2024 £	Community Transport 2024 £	Total 2024 £
Direct costs				
Staff costs	65,816	57,672	-	57,672
Insurance	859	275	-	275
Vehicle running costs	-	-	109	109
Training courses	191	584	-	584
Staff and Volunteers expense	217	22	-	22
Hospitality	1,024	120	-	120
Subscriptions	298	95	-	95
Legal and professional	798	511	-	511
	<u>69,203</u>	<u>59,279</u>	<u>109</u>	<u>59,388</u>
Share of support and governance costs (see note 8)				
Support	9,275	7,978	-	7,978
Governance	2,668	5,431	-	5,431
	<u>81,146</u>	<u>72,688</u>	<u>109</u>	<u>72,797</u>
Analysis by fund				
Unrestricted funds - general	45	169	109	278
Restricted funds	81,101	72,519	-	72,519
	<u>81,146</u>	<u>72,688</u>	<u>109</u>	<u>72,797</u>

8 Support costs allocated to activities

	2025 £	2024 £
IT and office equipment	1,581	2,974
Telephone	1,475	1,467
Photocopying, postage and stationery	1,295	1,358
Premises cost	4,924	2,179
Governance costs	2,668	5,431
	<u>11,943</u>	<u>13,409</u>
Analysed between:		
Voluntary Action	<u>11,943</u>	<u>13,409</u>

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8	Support costs allocated to activities	(Continued)	
		2025	2024
		£	£
	Governance costs comprise:		
	Independent examination	2,608	3,414
	Legal and professional	-	1,957
	Bank charges	60	60
		<u>2,668</u>	<u>5,431</u>
9	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	<u>2,608</u>	<u>3,414</u>
10	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.		
	Trustees' expenses		
	There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.		
11	Employees		
	The average monthly number of employees during the year was:		
		2025	2024
		Number	Number
	Permanent staff members	<u>3</u>	<u>4</u>

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

(Continued)

Employment costs	2025 £	2024 £
Wages and salaries	52,818	56,222
Social security costs	8,701	-
Other pension costs	4,297	1,450
	<u>65,816</u>	<u>57,672</u>

Key management personnel

The trustees consider two members of staff to be key management personnel. The total employment benefits of key management personnel were £ 36,143 (2024: £48,231).

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

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	87	92
	<u>87</u>	<u>92</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,033	641
Trade creditors	-	84
Accruals	2,640	2,672
	<u>3,673</u>	<u>3,397</u>

15 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	4,297	1,450
	<u>4,297</u>	<u>1,450</u>

The charitable company operates a defined contribution pension scheme for all qualifying employees.

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
National Lottery	35,208	69,600	(65,128)	39,680
NAVCA	3,988	-	-	3,988
SCF 10k Laptop salary	4,448	-	(4,448)	-
Clarion Digital Inclusion	2,215	1,837	(2,864)	1,188
Pumpkin Fest	-	800	(694)	106
Repair café	-	1,746	(884)	862
SCF Connecting Comms £4K	-	4,000	(1,947)	2,053
Sx Police Flood Report	-	7,000	(5,722)	1,278
	<u>45,859</u>	<u>84,983</u>	<u>(81,687)</u>	<u>49,155</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
National Lottery	24,708	69,600	(59,100)	35,208
NAVCA	4,604	5,000	(5,617)	3,987
SCF 10k Laptop salary	-	10,000	(5,460)	4,540
Clarion Digital Inclusion	-	4,999	(2,875)	2,124
	<u>29,312</u>	<u>89,599</u>	<u>(73,052)</u>	<u>45,859</u>

National Lottery:

Funding received from a RC London and South East Region application for National Lottery Funding. The funding this goes towards is to grow and develop to local VCSE in Adur by increasing engagement, volunteers, networking and utilising new spaces. The fund is to support charities within gaining and keeping volunteers, good governance and monitoring, and policy construction and funding support. Overall a donation towards growth and ability to sustain the charity.

National Association of Voluntary and Community Action:

NAVCA funded AVA to lead a project to bring together a West Sussex wide network of organisations and projects supporting Ukrainian friends in the County. This project was funded for 1 year during 2023 and led to the creation of a vibrant network of support organisations who were able to influence improvement in service delivery based on local knowledge and data gathered by support organisations. The network has now become self-managing and continues to meet.

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

Sussex Community Foundation:

Our grant from SCF supported AVA's core work for one year up to the end of May 2024. This included a contribution toward salaries, a contribution toward setting-up and furnishing out new Lancing premises. Through this fund, we were also able to pay for subscriptions and services such as our Volunteer Plus database, which is central to our Volunteer Centre work, Website hosting and our membership to NAVCA - our infrastructure umbrella organisation which supports AVA in our work. We were able to provide a much needed new laptop for a member of staff and repair a broken one. The grant also helped us to organise a strategy day for Trustees and Staff to look at our forward plan, SWOT analysis and agree our new Vision, Mission and Values and also be clearer on communicating our work to others. It also allowed us to pay volunteer expenses. Volunteers for our core work were crucial in supporting AVA in setting up our new Lancing premises.

Digital Inclusion:

AVA was funded during the year 23/24 by Clarion Futures to deliver the Digital Essentials project. This project started in November 2023 and will continue until July 2024. AVA recruited 6 Digital Champion volunteers and invited local people to participate in the fortnightly sessions. The sessions used the Good Things Foundation course, 'Learn My Way' as a foundation and the Digital Champions were able to support learner 121 to navigate the course. They were also able to support people with individual digital literacy needs as presented.

Pumpkin Fest

This was an event funded by Hubbub and run in partnership with Lancing Parish Council. It was designed to encourage people to eat and recycle their pumpkins as opposed to sending them to landfill. At the event, there was a buffet showcasing pumpkin recipes and all attendees were given a copy of all recipes and also a leaflet on how to dispose of pumpkins in an environmentally friendly way including composting, creating bird feeders and turning them into planters. As well as the food provided, there were also games, crafts and face painting. Tickets sold out for the event within a day and all the community feedback about the day was extremely positive.

Repair Cafe

In 2024 we set up a Lancing Branch of the Repair Cafe to encourage people to repair items rather than sending them to landfill. This was, in part, funded by a grant from Lancing Parish Council and Match My Project also matched us with a business who funded us to purchase some of the tools for the sessions.

The Repair Cafe runs every 3rd Saturday of the month and members of the community bring in broken household items and our volunteer fixers repair these and also teach people how to fix their own items. We also provide free refreshments at the cafe sessions and there is a lovely community feel to them.

SCF Connecting Comms £4k

The aim of this grant was to improve our reach, support and information. We wanted to improve and increase our reach via our communications, including newsletters, website, social and printed media (which is essential when trying to reach digitally excluded members of the community). This grant allowed us to create a post for a dedicated communications specialist to provide a greater range and amount of information and increase our reach across Adur.

Sussex Resilience Forum (Police)

This grant funded a project around emergency responses to flooding and the role of the community and voluntary sector in these responses.

Work for this project included:

Researching areas in Adur that were at risk of the various types of flooding

Looking at current strategies for planning and implementing emergency plans

Looking at groups of people who are at risk of being more impacted by flooding emergencies and also people who might "fall through the net" when it comes to statutory vulnerable lists.

We then mapped local community groups, charities and voluntary organisations in the Adur and created a data base of these organisation and who they work with.

From this point we created a report for the Sussex Resilience Forum about how they could work with local groups and organisations in terms of planning and implementing these emergency responses as these groups have a wealth of valuable knowledge and experience which could ensure greater inclusivity in both the planning and delivery of emergency responses to flood and the role of the sector in recovery from flooding emergencies.

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	4,204	3,573	(45)	7,732
	<u>4,204</u>	<u>3,573</u>	<u>(45)</u>	<u>7,732</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	3,950	1,112	(858)	4,204
	<u>3,950</u>	<u>1,112</u>	<u>(858)</u>	<u>4,204</u>

The designated 'Contingency Fund' has been set aside to cover independent examiner and staff redundancy costs in the event of Adur Voluntary Action winding up.

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
Fund balances at 31 March 2025 are represented by:			
Current assets/(liabilities)	7,732	49,155	56,887
	<u>7,732</u>	<u>49,155</u>	<u>56,887</u>
	<u>7,732</u>	<u>49,155</u>	<u>56,887</u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Current assets/(liabilities)	4,204	45,859	50,063
	<u>4,204</u>	<u>45,859</u>	<u>50,063</u>
	<u>4,204</u>	<u>45,859</u>	<u>50,063</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Accounts

Charity registration number 1131610

Company registration number 06922401 (England and Wales)

ADUR VOLUNTARY ACTION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

ADUR VOLUNTARY ACTION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Valerie Joy Garland Adrienne Lowe Jonathan Smith Trevor Bignell David Richardson
Charity number	1131610
Company number	06922401
Registered office	Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT

ADUR VOLUNTARY ACTION

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4 - 5
Balance sheet	6
Notes to the financial statements	7 - 16

ADUR VOLUNTARY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

To promote any charitable purpose for the benefit of the community in the local government district of Adur (as its boundary existed on 1 April 2009) and its neighbourhood (Hereinafter called "the area of benefit) and, in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness, and in the furtherance of the said purpose, but not further or otherwise, to promote and organise cooperation in the achievement of the same and to that end to bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit.

To provide community transport services for inhabitants of Adur and its environs who are in need of a service because of age, sickness, disability, poverty, or lack of availability of adequate and safe public passenger services.

Public Benefit

The charitable company's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charitable company's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

AVA continues to carry out its objectives as stated above. A full review of activities is included in the 2023/2024 annual report which can be obtained upon request.

Financial review

During the year the charitable company had net incoming resources of £16,801 (2023: net outgoing resources of £5,436) as shown on the Statement of Financial Activities on page 4 of the accounts.

Reserves policy

The trustees have been working hard to secure funding from other donors in 2023/24 and endeavour to build up the designated fund again going forward. Grants are being deposited in our High interest account so this money is going towards our reserves. In addition to this, AVA have written and cascaded a publicity leaflet regarding legacy funds. This has been distributed to Funeral Directors and Solicitors in the Adur area. It continues to form part of our publicity and marketing campaigns. AVA also joined Easyfundraising during this financial year. AVA is now an infrastructure partner with Easyfundraising which means that any local organisation that signs up via our Adur link can generate income for their charity and AVA is given a percentage of their fundraising by Easyfundraising (as no loss to the local charity). AVA are also members of Easyfundraising in our own right, which means that we can campaign for individuals to nominate AVA to receive funds when they shop online. All funds raised via Easyfundraising will be unrestricted and will help to increase our designated fund.

The unrestricted reserves at the year end were £4,204.

Structure, governance and management

The charitable company is controlled by its governing document, Memorandum and Articles of Association incorporated 2nd June 2009, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2016.

ADUR VOLUNTARY ACTION

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Valerie Joy Garland

John Albert Edwin Hollington

(Resigned 17 April 2023)

John Michael Kelly

(Resigned 9 January 2024)

Adrienne Lowe

Jonathan Smith

Trevor Bignell

David Richardson

Suzanne Colbert

(Appointed 8 August 2023 and resigned 7 November 2023)

Trustee and Director Recruitment Policy

1. AVA follows Charity Commission guidance in recruiting trustees and directors (Finding New Trustees, 2012) and adheres to its own Articles of Association.
2. For the avoidance of doubt, members of the Management Committee are directors of the Company within the meaning of the Companies Act 1985 and charity trustees within the meaning of charity law.
3. The legal procedures and conditions for eligibility, nomination, election or co-option of trustee/directors are set out in the Memorandum of Association of Adur Voluntary Action.
4. AVA seeks to maintain a Board which represents the diversity of its community of members and users, and also ensures that the Board is equipped with the range of skills and experience necessary to take responsibility for control of a charitable company. To this end, the Board regularly reviews its composition and identifies gaps in skill or representativeness that it should aim to fill. It also identifies skill gaps that can be met through training or induction.
5. Members of AVA are invited to submit nominations to the Board prior to each AGM, and the Board may also co-opt members during the year to fill any identified gaps. Current priorities are younger people, and people from a wider range of ethnic communities.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Risk management

The trustees have a duty to identify and review the risks to which the charitable company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report has been prepared in accordance with the special provisions of part 15 of Companies Act 2006 relating to small companies.

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



Adrienne Lowe

Trustee

Date: 25/09/2024.....

ADUR VOLUNTARY ACTION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ADUR VOLUNTARY ACTION

I report to the trustees on my examination of the financial statements of Adur Voluntary Action (the charitable company) for the year ended 31 March 2024.

Responsibilities and basis of report

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

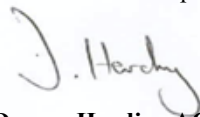
Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145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

Independent examiner's statement

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

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

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



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 25/09/2024

ADUR VOLUNTARY ACTION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year		Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	126	89,599	89,725	40,359
<u>Charitable activities</u>					-
Community transport	4	-	-	-	2,347
Investments	5	986	-	986	130
Other income	6	-	-	-	3,000
Total income		<u>1,112</u>	<u>89,599</u>	<u>90,711</u>	<u>45,836</u>
Expenditure on:					
Raising funds	7	580	533	1,113	-
<u>Charitable activities</u>					
Voluntary Action	8	169	72,519	72,688	38,144
Community Transport	8	109	-	109	2,256
Total charitable expenditure		<u>278</u>	<u>72,519</u>	<u>72,797</u>	<u>40,400</u>
Total expenditure		<u>858</u>	<u>73,052</u>	<u>73,910</u>	<u>40,400</u>
Net movement in funds	10	254	16,547	16,801	5,436
Reconciliation of funds:					
Fund balances at 1 April 2023		3,950	29,312	33,262	27,826
Fund balances at 31 March 2024		<u>4,204</u>	<u>45,859</u>	<u>50,063</u>	<u>33,262</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ADUR VOLUNTARY ACTION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	559	-	39,800	40,359
Charitable activities					-
Community transport	4	2,347	-	-	2,347
Investments	5	130	-	-	130
Other income	6	3,000	-	-	3,000
Total income		6,036	-	39,800	45,836
Voluntary Action	8	27,656	-	10,488	38,144
Community Transport	8	2,256	-	-	2,256
Total charitable expenditure		29,912	-	10,488	40,400
Net income/(expenditure)		(23,876)	-	29,312	5,436
Transfers between funds		5,000	(5,000)	-	-
Net movement in funds	10	(18,876)	(5,000)	29,312	5,436
Reconciliation of funds:					
Fund balances at 1 April 2022		22,826	5,000	-	27,826
Fund balances at 31 March 2023		3,950	-	29,312	33,262

ADUR VOLUNTARY ACTION

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	14	92		109	
Cash at bank and in hand		53,368		35,757	
		53,460		35,866	
Creditors: amounts falling due within one year	15	(3,397)		(2,604)	
Net current assets			50,063		33,262
The funds of the charitable company					
Restricted income funds	17		45,859		29,312
Unrestricted funds	18		4,204		3,950
			50,063		33,262

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

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

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

The financial statements were approved by the trustees on 25/09/2024....

.....*Adrienne Lowe*.....

Adrienne Lowe
Trustee

Company registration number 06922401 (England and Wales)

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Adur Voluntary Action is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Ground Floor, 1 - 7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Investment income, which includes interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Incoming resources from charitable activities, which is made up from meeting room hire, photocopying charges, ACT Vehicle Hire and is recognised in the accounts in the year in which it is receivable.

Other incoming resources includes office and desk lettings, internal management charges and miscellaneous income is shown in the Statement of Financial Activities when the charitable company becomes entitled to the resource.

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Revenue grants are recognised in full in the Statement of Financial Activities on the earlier of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are deferred to that period.

Grants for capital purchases are credited to restricted income when received. Depreciation of fixed assets purchased with such grants is charged against the restricted fund, or against a designated equipment fund, where acquisition of the asset has satisfied the donor's intentions. Where a fixed asset is donated to the charity for its own use, it is treated in a similar way to a restricted grant.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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.

All costs directly attributed to particular charitable activities are allocated to that activity. Support costs include management and IT costs which support the main charitable activities but are not directly attributable to a particular activity.

Charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the independent examination fees, accountancy fees and other legal and professional costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Support costs are allocated to charitable activities based on what activity they relate to, each of the activities is run and accounted for separately so as costs are incurred they are allocated.

It has been decided by the Trustees that only items of a value of £1,000 and over will be capitalised.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charitable company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.8 Taxation

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

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

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

1.11 Debtors

Other debtors are recognised at the settlement amount due.

1.12 Creditors

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

2 Critical accounting estimates and judgements

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

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

There were no significant judgement and accounting estimates included in the accounts during the financial year.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	126	-	126	559	-	559
Grants	-	89,599	89,599	-	39,800	39,800
	<u>126</u>	<u>89,599</u>	<u>89,725</u>	<u>559</u>	<u>39,800</u>	<u>40,359</u>

ADUR VOLUNTARY ACTION

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

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants						
National Lottery	-	69,600	69,600	-	34,800	34,800
NAVCA LIN Grant	-	5,000	5,000	-	-	-
National Association for Voluntary and Community Action	-	-	-	-	5,000	5,000
Clarion Digital Inclusion	-	4,999	4,999	-	-	-
SCF 10k - Salary Laptop	-	10,000	10,000	-	-	-
	<u>-</u>	<u>89,599</u>	<u>89,599</u>	<u>-</u>	<u>39,800</u>	<u>39,800</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Community transport		
Performance related grants	-	2,347
	<u>-</u>	<u>2,347</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	986	130
	<u>986</u>	<u>130</u>

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	-	3,000
	<u>-</u>	<u>3,000</u>

ADUR VOLUNTARY ACTION

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

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Advertising	580	533	1,113	-	-	-
	<u>580</u>	<u>533</u>	<u>1,113</u>	<u>-</u>	<u>-</u>	<u>-</u>

8 Expenditure on charitable activities

	Voluntary Action 2024 £	Community Transport 2024 £	Total 2024 £	Voluntary Action 2023 £	Community Transport 2023 £	Total 2023 £
Direct costs						
Staff costs	57,672	-	57,672	31,501	-	31,501
Insurance	275	-	275	347	-	347
Advertising	-	-	-	376	-	376
Vehicle running costs	-	109	109	-	2,256	2,256
Training courses	584	-	584	584	-	584
Staff and Volunteers expense	22	-	22	125	-	125
Hospitality	120	-	120	186	-	186
Subscriptions	95	-	95	305	-	305
Legal and professional	511	-	511	576	-	576
Agency costs	-	-	-	45	-	45
	<u>59,279</u>	<u>109</u>	<u>59,388</u>	<u>34,045</u>	<u>2,256</u>	<u>36,301</u>
Share of support and governance costs (see note 9)						
Support	7,978	-	7,978	1,750	-	1,750
Governance	5,431	-	5,431	2,349	-	2,349
	<u>72,688</u>	<u>109</u>	<u>72,797</u>	<u>38,144</u>	<u>2,256</u>	<u>40,400</u>
Analysis by fund						
Unrestricted funds - general	169	109	278	27,656	2,256	29,912
Restricted funds	72,519	-	72,519	10,488	-	10,488
	<u>72,688</u>	<u>109</u>	<u>72,797</u>	<u>38,144</u>	<u>2,256</u>	<u>40,400</u>

ADUR VOLUNTARY ACTION

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

9 Support costs allocated to activities

	2024 £	2023 £
IT and office equipment	2,974	478
Telephone	1,467	1,001
Photocopying, postage and stationery	1,358	271
Premises cost	2,179	-
Governance costs	5,431	2,349
	<u>13,409</u>	<u>4,099</u>

Analysed between:

Voluntary Action	<u>13,409</u>	<u>4,099</u>
------------------	---------------	--------------

Governance costs comprise:

	2024 £	2023 £
Independent examination	3,414	2,280
Legal and professional	1,957	-
Bank charges	60	69
	<u>5,431</u>	<u>2,349</u>

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,414	2,280
Loss/(profit) on disposal of tangible fixed assets	-	(3,000)
	<u></u>	<u></u>

11 Trustees

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Permanent staff members	<u>4</u>	<u>3</u>

ADUR VOLUNTARY ACTION

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

12 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	56,222	30,917
Other pension costs	1,450	584
	<u>57,672</u>	<u>31,501</u>

Key management personnel

The trustees consider two members of staff to be key management personnel. The total employment benefits of key management personnel were £48,231 (2023: £22,583).

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

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	92	109
	<u>92</u>	<u>109</u>

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	641	319
Trade creditors	84	-
Accruals	2,672	2,285
	<u>3,397</u>	<u>2,604</u>

16 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	1,450	584
	<u>1,450</u>	<u>584</u>

The charitable company operates a defined contribution pension scheme for all qualifying employees.

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
National Lottery	24,708	69,600	(59,100)	35,208
NAVCA	4,604	5,000	(5,617)	3,987
SCF 10k Laptop salary	-	10,000	(5,460)	4,540
Clarion Digital Inclusion	-	4,999	(2,875)	2,124
	<u>29,312</u>	<u>89,599</u>	<u>(73,052)</u>	<u>45,859</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
National Lottery	-	34,800	(10,092)	24,708
NAVCA	-	5,000	(396)	4,604
	<u>-</u>	<u>39,800</u>	<u>10,488</u>	<u>29,312</u>

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

(Continued)

National Lottery:

Funding received from a RC London and South East Region application for National Lottery Funding. The funding this goes towards is to grow and develop to local VCSE in Adur by increasing engagement, volunteers, networking and utilising new spaces. The fund is to support charities within gaining and keeping volunteers, good governance and monitoring, and policy construction and funding support. Overall a donation towards growth and ability to sustain the charity.

National Association of Voluntary and Community Action:

NAVCA funded AVA to lead a project to bring together a West Sussex wide network of organisations and projects supporting Ukrainian friends in the County. This project was funded for 1 year during 2023 and led to the creation of a vibrant network of support organisations who were able to influence improvement in service delivery based on local knowledge and data gathered by support organisations. The network has now become self-managing and continues to meet.

Sussex Community Foundation:

Our grant from SCF supported AVA's core work for one year up to the end of May 2024. This included a contribution toward salaries, a contribution toward setting-up and furnishing out new Lancing premises. Through this fund, we were also able to pay for subscriptions and services such as our Volunteer Plus database, which is central to our Volunteer Centre work, Website hosting and our membership to NAVCA - our infrastructure umbrella organisation which supports AVA in our work. We were able to provide a much needed new laptop for a member of staff and repair a broken one. The grant also helped us to organise a strategy day for Trustees and Staff to look at our forward plan, SWOT analysis and agree our new Vision, Mission and Values and also be clearer on communicating our work to others. It also allowed us to pay volunteer expenses. Volunteers for our core work were crucial in supporting AVA in setting up our new Lancing premises.

Digital Inclusion:

AVA was funded during the year 23/24 by Clarion Futures to deliver the Digital Essentials project. This project started in November 2023 and will continue until July 2024. AVA recruited 6 Digital Champion volunteers and invited local people to participate in the fortnightly sessions. The sessions used the Good Things Foundation course, 'Learn My Way' as a foundation and the Digital Champions were able to support learner 121 to navigate the course. They were also able to support people with individual digital literacy needs as presented.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	3,950	1,112	(858)	-	4,204
	=====	=====	=====	=====	=====

ADUR VOLUNTARY ACTION

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

18 Unrestricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Contingency Fund	5,000	-	-	(5,000)	-
General funds	17,826	6,036	(29,912)	10,000	3,950
	<u>22,826</u>	<u>6,036</u>	<u>29,912</u>	<u>5,000</u>	<u>3,950</u>

The designated 'Contingency Fund' has been set aside to cover independent examiner and staff redundancy costs in the event of Adur Voluntary Action winding up.

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Current assets/(liabilities)	4,204	45,859	50,063
	<u>4,204</u>	<u>45,859</u>	<u>50,063</u>
	<u>4,204</u>	<u>45,859</u>	<u>50,063</u>
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	3,950	29,312	33,262
	<u>3,950</u>	<u>29,312</u>	<u>33,262</u>
	<u>3,950</u>	<u>29,312</u>	<u>33,262</u>

20 Related party transactions

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

Accounts

Charity registration number 1131610

Company registration number 06922401 (England and Wales)

ADUR VOLUNTARY ACTION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ADUR VOLUNTARY ACTION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Valerie Joy Garland John Michael Kelly Adrienne Lowe Dr Jonathan Smith Trevor Bignell David Richardson Suzanne Colbert	(Appointed 6 December 2022) (Appointed 6 December 2022) (Appointed 8 August 2023)
Charity number	1131610	
Company number	06922401	
Registered office	Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

ADUR VOLUNTARY ACTION

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4 - 5
Balance sheet	6
Notes to the financial statements	7 - 15

ADUR VOLUNTARY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

To promote any charitable purpose for the benefit of the community in the local government district of Adur (as its boundary existed on 1 April 2009) and its neighbourhood (Hereinafter called "the area of benefit) and, in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness, and in the furtherance of the said purpose, but not further or otherwise, to promote and organise cooperation in the achievement of the same and to that end to bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit.

To provide community transport services for inhabitants of Adur and its environs who are in need of a service because of age, sickness, disability, poverty, or lack of availability of adequate and safe public passenger services.

Public benefit

The charitable company's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charitable company's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

Charitable activities

AVA continues to carry out its objectives as stated above. A full review of activities is included in the 2022/2023 annual report which can be obtained upon request.

Financial review

Financial position

During the year the charitable company had net incoming resources of £5,436 (2022: net outgoing resources of £20,320) as shown on the Statement of Financial Activities on page 4 of the accounts.

Reserves policy

The Charitable Company hold a designated fund which was set up to enable the purchase of a bus for Community Transport needs, which if necessary can be used to cover a short fall in funding. The fund has been used for this reason in the current financial year. The trustees have been working hard to secure funding from other donors in 2022/23 and endeavor to build up the designated fund again going forward.

The unrestricted reserves at the year end were £3,950 which is below 1 years expenditure, the trustees are working to build up unrestricted funds to a more acceptable level.

Structure, governance and management

The charitable company is controlled by its governing document, Memorandum and Articles of Association incorporated 2nd June 2009, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2016.

ADUR VOLUNTARY ACTION

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Valerie Joy Garland

John Albert Edwin Hollington

(Resigned 17 April 2023)

John Michael Kelly

Robin Ready

(Resigned 1 December 2022)

Adrienne Lowe

Dr Jonathan Smith

Trevor Bignell

(Appointed 6 December 2022)

David Richardson

(Appointed 6 December 2022)

Suzanne Colbert

(Appointed 8 August 2023)

Trustee and Director Recruitment Policy

1. AVA follows Charity Commission guidance in recruiting trustees and directors (Finding New Trustees, 2012) and adheres to its own Articles of Association.
2. For the avoidance of doubt, members of the Management Committee are directors of the Company within the meaning of the Companies Act 1985 and charity trustees within the meaning of charity law.
3. The legal procedures and conditions for eligibility, nomination, election or co-option of trustee/directors are set out in the Memorandum of Association of Adur Voluntary Action Ltd.
4. AVA seeks to maintain a Board which represents the diversity of its community of members and users, and also ensures that the Board is equipped with the range of skills and experience necessary to take responsibility for control of a charitable company. To this end, the Board regularly reviews its composition and identifies gaps in skill or representativeness that it should aim to fill. It also identifies skill gaps that can be met through training or induction.
5. Members of AVA are invited to submit nominations to the Board prior to each AGM, and the Board may also co-opt members during the year to fill any identified gaps. Current priorities are younger people, and people from a wider range of ethnic communities.

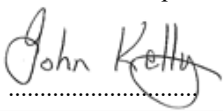
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Risk management

The trustees have a duty to identify and review the risks to which the charitable company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report has been prepared in accordance with the special provisions of part 15 of Companies Act 2006 relating to small companies.

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



John Michael Kelly

Trustee

Date: 13/12/2023

ADUR VOLUNTARY ACTION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ADUR VOLUNTARY ACTION

I report to the trustees on my examination of the financial statements of Adur Voluntary Action (the charitable company) for the year ended 31 March 2023.

Responsibilities and basis of report

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

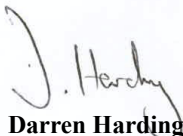
Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145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

Independent examiner's statement

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

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

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



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 13/12/2023

ADUR VOLUNTARY ACTION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<u>Income and endowments from:</u>						
Donations and grants	3	559	-	39,800	40,359	17,440
<u>Charitable activities</u>						
Voluntary Action	4	-	-	-	-	2,475
Community Transport	4	2,347	-	-	2,347	1,719
Investments	5	130	-	-	130	5
Other income	6	3,000	-	-	3,000	-
Total income		<u>6,036</u>	<u>-</u>	<u>39,800</u>	<u>45,836</u>	<u>21,639</u>
<u>Expenditure on:</u>						
<u>Charitable activities</u>						
Voluntary Action	7	27,656	-	10,488	38,144	30,112
Community Transport	7	2,256	-	-	2,256	11,847
Total charitable expenditure		<u>29,912</u>	<u>-</u>	<u>10,488</u>	<u>40,400</u>	<u>41,959</u>
Net (outgoing)/incoming resources before transfers		(23,876)	-	29,312	5,436	(20,320)
Gross transfers between funds		<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (expenditure)/income for the year/ Net movement in funds		(18,876)	(5,000)	29,312	5,436	(20,320)
Fund balances at 1 April 2022		<u>22,826</u>	<u>5,000</u>	<u>-</u>	<u>27,826</u>	<u>48,146</u>
Fund balances at 31 March 2023		<u><u>3,950</u></u>	<u><u>-</u></u>	<u><u>29,312</u></u>	<u><u>33,262</u></u>	<u><u>27,826</u></u>

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

All income and expenditure derive from continuing activities.

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

ADUR VOLUNTARY ACTION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<u>Income and endowments from:</u>					
Donations and grants	3	7,440	-	10,000	17,440
<u>Charitable activities</u>					
Voluntary Action	4	2,225	-	250	2,475
Community Transport	4	1,719	-	-	1,719
Investments	5	5	-	-	5
Total income		11,389	-	10,250	21,639
<u>Expenditure on:</u>					
<u>Charitable activities</u>					
Voluntary Action	7	29,792	-	320	30,112
Community Transport	7	3,088	-	8,759	11,847
Total charitable expenditure		32,880	-	9,079	41,959
Net (outgoing)/incoming resources before transfers		(21,491)	-	1,171	(20,320)
Gross transfers between funds		1,171	-	(1,171)	-
Net (expenditure)/income for the year/ Net movement in funds		(20,320)	-	-	(20,320)
Fund balances at 1 April 2021		43,146	5,000	-	48,146
Fund balances at 31 March 2022		22,826	5,000	-	27,826

ADUR VOLUNTARY ACTION

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	12	109		1,225	
Cash at bank and in hand		35,757		28,968	
		<u>35,866</u>		<u>30,193</u>	
Creditors: amounts falling due within one year	13	(2,604)		(2,367)	
Net current assets			33,262		27,826
Income funds					
Restricted funds	14		29,312		-
<u>Unrestricted funds</u>					
Designated funds	15	-		5,000	
General unrestricted funds		<u>3,950</u>		<u>22,826</u>	
			3,950		27,826
			<u>33,262</u>		<u>27,826</u>

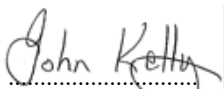
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

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

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

The financial statements were approved by the Trustees on ...13/12/2023....



John Michael Kelly

Trustee

Company registration number 06922401

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Adur Voluntary Action is a private company limited by guarantee incorporated in England and Wales. The registered office is Ground Floor, 1 - 7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Investment income, which includes interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Incoming resources from charitable activities, which is made up from meeting room hire, photocopying charges, ACT Vehicle Hire and is recognised in the accounts in the year in which it is receivable.

Other incoming resources includes office and desk lettings, internal management charges and miscellaneous income is shown in the Statement of Financial Activities when the charitable company becomes entitled to the resource.

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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.

All costs directly attributed to particular charitable activities are allocated to that activity. Support costs include management and IT costs which support the main charitable activities but are not directly attributable to a particular activity.

Charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the independent examination fees, accountancy fees and other legal and professional costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Support costs are allocated to charitable activities based on what activity they relate to, each of the activities is run and accounted for separately so as costs are incurred they are allocated.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	Straight line over 3 years
Motor vehicles	Straight line over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

It has been decided by the Trustees that only items of a value of £1,000 and over will be capitalised.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Taxation

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

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

1.12 Debtors

Other debtors are recognised at the settlement amount due.

1.13 Creditors

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

2 Critical accounting estimates and judgements

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

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

There were no significant judgement and accounting estimates included in the accounts during the financial year.

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and grants

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	559	-	559	-	-	-
Grants	-	39,800	39,800	7,440	10,000	17,440
	559	39,800	40,359	7,440	10,000	17,440
Grants receivable for core activities						
National Lottery	-	34,800	34,800	-	-	-
Sussex Community Foundation	-	-	-	4,940	-	4,940
National Lottery - All for Volunteer Plus	-	-	-	-	10,000	10,000
Arnold Clarke	-	-	-	1,000	-	1,000
National Association for Voluntary and Community Action	-	5,000	5,000	1,500	-	1,500
	-	39,800	39,800	7,440	10,000	17,440

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Community Transport 2023 £	Voluntary Action 2022 £	Community Transport 2022 £	Total 2022 £
Office and deskpace use	-	2,225	-	2,225
ACT Vehicle hire	2,347	-	1,719	1,719
Other income	-	250	-	250
	<u>2,347</u>	<u>2,475</u>	<u>1,719</u>	<u>4,194</u>
Analysis by fund				
Unrestricted funds - general	2,347	2,225	1,719	3,944
Restricted funds	-	250	-	250
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	130	5
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds general 2023 £	Total 2022 £
Net gain on disposal of tangible fixed assets	3,000	-
	<u> </u>	<u> </u>

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Voluntary Action 2023 £	Community Transport 2023 £	Total 2023 £	Voluntary Action 2022 £	Community Transport 2022 £	Total 2022 £
Staff costs	31,501	-	31,501	20,559	2,760	23,319
Insurance	347	-	347	263	5,999	6,262
Advertising	376	-	376	-	-	-
Vehicle running costs	-	2,256	2,256	126	3,088	3,214
Training courses	584	-	584	-	-	-
Other Staff and Volunteers expenses	125	-	125	102	-	102
Hospitality	186	-	186	78	-	78
Subscriptions	305	-	305	127	-	127
Legal and professional	576	-	576	2,128	-	2,128
Agency costs	45	-	45	320	-	320
	<u>34,045</u>	<u>2,256</u>	<u>36,301</u>	<u>23,703</u>	<u>11,847</u>	<u>35,550</u>
Share of support costs (see note 8)	1,750	-	1,750	3,983	-	3,983
Share of governance costs (see note 8)	<u>2,349</u>	<u>-</u>	<u>2,349</u>	<u>2,426</u>	<u>-</u>	<u>2,426</u>
	<u>38,144</u>	<u>2,256</u>	<u>40,400</u>	<u>30,112</u>	<u>11,847</u>	<u>41,959</u>
Analysis by fund						
Unrestricted funds - general	27,656	2,256	29,912	29,792	3,088	32,880
Restricted funds	<u>10,488</u>	<u>-</u>	<u>10,488</u>	<u>320</u>	<u>8,759</u>	<u>9,079</u>
	<u>38,144</u>	<u>2,256</u>	<u>40,400</u>	<u>30,112</u>	<u>11,847</u>	<u>41,959</u>

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
IT and office equipment	478	-	478	458	-	458
Rates and water	-	-	-	269	-	269
Light and heat	-	-	-	1,261	-	1,261
Telephone	1,001	-	1,001	1,366	-	1,366
Postage and stationery	271	-	271	467	-	467
Repairs and maintenance	-	-	-	162	-	162
Independent examination fees	-	2,280	2,280	-	2,160	2,160
Legal and professional	-	-	-	-	170	170
Bank interest	-	69	69	-	96	96
	<u>1,750</u>	<u>2,349</u>	<u>4,099</u>	<u>3,983</u>	<u>2,426</u>	<u>6,409</u>
Analysed between Charitable activities	<u>1,750</u>	<u>2,349</u>	<u>4,099</u>	<u>3,983</u>	<u>2,426</u>	<u>6,409</u>

Governance costs includes payments to the Independent Examiner of £2,280 (2022- £2,160).

9 Trustees

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Permanent staff members	<u>3</u>	<u>2</u>
Employment costs	2023 £	2022 £
Wages and salaries	30,917	23,319
Other pension costs	584	-
	<u>31,501</u>	<u>23,319</u>

Key management personnel

The trustees consider two members of staff to be key management personnel. The total employment benefits of key management personnel were £22,583 (2022: £15,264).

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

(Continued)

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

11 Taxation

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

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	109	1,225

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	319	95
Other creditors	-	104
Accruals	2,285	2,168
	2,604	2,367

14 Restricted funds

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

	Movement in funds				Movement in funds			
	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023	
	£	£	£	£	£	£	£	
Agency	250	(320)	70	-	-	-	-	
All forVolunteer Plus	10,000	(8,759)	(1,241)	-	-	-	-	
National Lottery	-	-	-	-	34,800	(10,092)	24,708	
NAVCA	-	-	-	-	5,000	(396)	4,604	
	<u>10,250</u>	<u>(9,079)</u>	<u>(1,171)</u>	<u>-</u>	<u>39,800</u>	<u>(10,488)</u>	<u>29,312</u>	

The All forVolunteer Plus grant represents funds to invest in a new volunteer database, ensuring seamless matching of opportunities to volunteers.

The Agency fund represents money held on behalf of other local charities and voluntary groups which is kept securely and paid out at their request.

The NAVCA LIN Grant represents funds for staff costs to carry out a weekly/fortnightly pulse survey report on the local VCS during the pandemic.

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

(Continued)

15 Designated funds

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

	Movement in funds				
	Balance at 1 April 2021	Incoming resources	Balance at 1 April 2022	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Contingency Fund	5,000	-	5,000	(5,000)	-
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>

ACT Fund represents funds to support community transport activities and bus replacement.

The designated 'Contingency Fund' has been set aside to cover independent examiner and staff redundancy costs in the event of Adur Voluntary Action winding up.

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:				
Current assets/(liabilities)	3,950	-	29,312	33,262
	<u>3,950</u>	<u>-</u>	<u>29,312</u>	<u>33,262</u>
	<u>3,950</u>	<u>-</u>	<u>29,312</u>	<u>33,262</u>
	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:				
Current assets/(liabilities)	22,826	5,000	-	27,826
	<u>22,826</u>	<u>5,000</u>	<u>-</u>	<u>27,826</u>
	<u>22,826</u>	<u>5,000</u>	<u>-</u>	<u>27,826</u>

17 Related party transactions

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

Accounts

Charity Registration No. 1131610

Company Registration No. 06922401 (England and Wales)

ADUR VOLUNTARY ACTION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

ADUR VOLUNTARY ACTION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Valerie Joy Garland John Albert Edwin Hollington Charmaine Skinner John Michael Kelly Robin Ready
Charity number	1131610
Company number	06922401
Registered office	Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT

ADUR VOLUNTARY ACTION

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4 - 5
Balance sheet	6
Notes to the financial statements	7 - 15

ADUR VOLUNTARY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

To promote any charitable purpose for the benefit of the community in the local government district of Adur (as its boundary existed on 1 April 2009) and its neighbourhood (Hereinafter called "the area of benefit") and, in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness, and in the furtherance of the said purpose, but not further or otherwise, to promote and organise cooperation in the achievement of the same and to that end to bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit.

To provide community transport services for inhabitants of Adur and its environs who are in need of a service because of age, sickness, disability, poverty, or lack of availability of adequate and safe public passenger services.

Public benefit

The charitable company's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charitable company's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

Charitable activities

AVA continues to carry out its objectives as stated above. A full review of activities is included in the 2020/2021 annual report which can be obtained upon request.

Financial review

Financial position

During the year the charitable company had net incoming resources of £5,711 (2020: net outgoing resources of £25,686) as shown on the Statement of Financial Activities on page 4 of the accounts.

Reserves policy

The Charitable Company hold a designated fund which was set up to enable the purchase of a bus for Community Transport needs, which if necessary can be used to cover a short fall in funding. The fund has been used for this reason in the current financial year. The trustees have been working hard to secure funding from other donors in 2020/21 and endeavour to build up the designated fund again going forward.

The unrestricted reserves at the year end were £43,146 which is around 1 years expenditure, the trustees deem this to be an acceptable level of reserves.

Structure, governance and management

The charitable company is controlled by its governing document, Memorandum and Articles of Association incorporated 2nd June 2009, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2016.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Valerie Joy Garland

John Albert Edwin Hollington

Charmaine Skinner

John Michael Kelly

Robin Ready

ADUR VOLUNTARY ACTION

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

FOR THE YEAR ENDED 31 MARCH 2021

Trustee and Director Recruitment Policy

1. AVA follows Charity Commission guidance in recruiting trustees and directors (Finding New Trustees, 2012) and adheres to its own Articles of Association.
2. For the avoidance of doubt, members of the Management Committee are directors of the Company within the meaning of the Companies Act 1985 and charity trustees within the meaning of charity law.
3. The legal procedures and conditions for eligibility, nomination, election or co-option of trustee/directors are set out in the Memorandum of Association of Adur Voluntary Action Ltd.
4. AVA seeks to maintain a Board which represents the diversity of its community of members and users, and also ensures that the Board is equipped with the range of skills and experience necessary to take responsibility for control of a charitable company. To this end, the Board regularly reviews its composition and identifies gaps in skill or representativeness that it should aim to fill. It also identifies skill gaps that can be met through training or induction.
5. Members of AVA are invited to submit nominations to the Board prior to each AGM, and the Board may also co-opt members during the year to fill any identified gaps. Current priorities are younger people, and people from a wider range of ethnic communities.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Risk management

The trustees have a duty to identify and review the risks to which the charitable company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charitable Company is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charitable Company has adequate reserves and committed future grants from supportive and solvent funders.

This report has been prepared in accordance with the special provisions of part 15 of Companies Act 2006 relating to small companies.

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



John Michael Kelly

Trustee

Dated: 23/11/21

ADUR VOLUNTARY ACTION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ADUR VOLUNTARY ACTION

I report to the trustees on my examination of the financial statements of Adur Voluntary Action (the charitable company) for the year ended 31 March 2021.

Responsibilities and basis of report

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

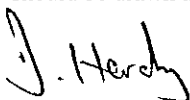
Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145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

Independent examiner's statement

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

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

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



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 23/11/21

ADUR VOLUNTARY ACTION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income and endowments from:</u>						
Donations and grants	3	26,329	-	3,000	29,329	4,269
<u>Charitable activities</u>						
Voluntary Action	4	3,315	-	-	3,315	9,463
Community Transport	4	1,895	-	-	1,895	7,792
Investments	5	15	-	-	15	66
Other income	6	218	-	-	218	954
Total income		31,772	-	3,000	34,772	22,544
<u>Expenditure on:</u>						
<u>Charitable activities</u>						
Voluntary Action	7	25,517	-	3,000	28,517	32,050
Community Transport	7	544	-	-	544	9,574
Sompting Big Local	7	-	-	-	-	6,606
Total charitable expenditure		26,061	-	3,000	29,061	48,230
Net incoming/(outgoing) resources before transfers		5,711	-	-	5,711	(25,686)
Gross transfers between funds		(475)	5,000	(4,525)	-	-
Net income/(expenditure) for the year/ Net movement in funds		5,236	5,000	(4,525)	5,711	(25,686)
Fund balances at 1 April 2020		37,910	-	4,525	42,435	68,121
Fund balances at 31 March 2021		43,146	5,000	-	48,146	42,435

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

All income and expenditure derive from continuing activities.

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

ADUR VOLUNTARY ACTION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes				
Income and endowments from:					
Donations and grants	3	4,269	-	-	4,269
Charitable activities					
Voluntary Action	4	9,463	-	-	9,463
Community Transport	4	7,792	-	-	7,792
Investments	5	66	-	-	66
Other income	6	954	-	-	954
Total income		22,544	-	-	22,544
Expenditure on:					
Charitable activities					
Voluntary Action	7	28,481	-	3,569	32,050
Community Transport	7	9,574	-	-	9,574
Sompting Big Local	7	-	-	6,606	6,606
Total charitable expenditure		38,055	-	10,175	48,230
Net incoming/(outgoing) resources before transfers		(15,511)	-	(10,175)	(25,686)
Gross transfers between funds		30,000	(30,000)	-	-
Net income/(expenditure) for the year/ Net movement in funds		14,489	(30,000)	(10,175)	(25,686)
Fund balances at 1 April 2019		23,421	30,000	14,700	68,121
Fund balances at 31 March 2020		37,910	-	4,525	42,435

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

All income and expenditure derive from continuing activities.

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

ADUR VOLUNTARY ACTION

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	11	1,279		4,495	
Cash at bank and in hand		50,470		40,525	
		<u>51,749</u>		<u>45,020</u>	
Creditors: amounts falling due within one year	12	(3,603)		(2,585)	
Net current assets			48,146		42,435
Income funds					
Restricted funds	13		-		4,525
<u>Unrestricted funds</u>					
Designated funds	14	5,000		-	
General unrestricted funds		<u>43,146</u>		<u>37,910</u>	
			48,146		37,910
			<u>48,146</u>		<u>42,435</u>

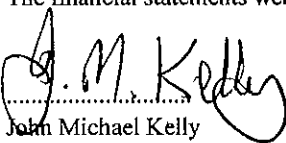
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

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

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

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

The financial statements were approved by the Trustees on 23/11/21


John Michael Kelly
Trustee

Company Registration No. 06922401

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Adur Voluntary Action is a private company limited by guarantee incorporated in England and Wales. The registered office is Ground Floor, 1 - 7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Investment income, which includes interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Incoming resources from charitable activities, which is made up from meeting room hire, photocopying charges, ACT Vehicle Hire and is recognised in the accounts in the year in which it is receivable.

Other incoming resources includes office and desk lettings, internal management charges and miscellaneous income is shown in the Statement of Financial Activities when the charitable company becomes entitled to the resource.

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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.

All costs directly attributed to particular charitable activities are allocated to that activity. Support costs include management and IT costs which support the main charitable activities but are not directly attributable to a particular activity.

Charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the independent examination fees, accountancy fees and other legal and professional costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Support costs are allocated to charitable activities based on what activity they relate to, each of the activities is run and accounted for separately so as costs are incurred they are allocated.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	Straight line over 3 years
Motor vehicles	Straight line over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

It has been decided by the Trustees that only items of a value of £1,000 and over will be capitalised.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Taxation

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

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Debtors

Other debtors are recognised at the settlement amount due.

1.12 Creditors

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

2 Critical accounting estimates and judgements

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

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

There were no significant judgement and accounting estimates included in the accounts during the financial year.

3 Donations and grants

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £
Grants	26,329	3,000	29,329	4,269
Grants receivable for core activities				
Big Local Trust funded by the Big Lottery Fund	213	-	213	4,269
Sussex Community Foundation	19,080	-	19,080	-
Loss of Income Covid Funding - Big Lottery Fund	4,553	-	4,553	-
NAVCA LIN Grant	-	3,000	3,000	-
HMRC JRS Grant	2,483	-	2,483	-
	26,329	3,000	29,329	4,269

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Voluntary Action 2021 £	Community Transport 2021 £	Total 2021 £	Voluntary Action 2020 £	Community Transport 2020 £	Total 2020 £
Meeting room use	616	-	616	2,654	-	2,654
Office and desk space use	2,699	-	2,699	5,934	-	5,934
Photocopying	-	-	-	500	-	500
ACT Vehicle hire	-	1,895	1,895	375	7,792	8,167
	<u>3,315</u>	<u>1,895</u>	<u>5,210</u>	<u>9,463</u>	<u>7,792</u>	<u>17,255</u>

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	<u>15</u>	<u>66</u>

6 Other income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Management fee	-	906
Miscellaneous income	<u>218</u>	<u>48</u>
	<u>218</u>	<u>954</u>

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Voluntary Action 2021 £	Community Transport 2021 £	Total 2021 £	Voluntary Action 2020 £	Community Transport 2020 £	Sompting Big Local 2020 £	Total 2020 £
Staff costs	17,669	-	17,669	13,212	-	-	13,212
Insurance	1,158	-	1,158	1,210	-	-	1,210
Vehicle running costs	168	424	592	97	8,922	-	9,019
Training courses	-	-	-	5	-	-	5
Volunteers expenses	156	-	156	58	650	-	708
Hospitality	107	-	107	217	-	-	217
Subscriptions	236	120	356	-	-	-	-
Legal and professional	576	-	576	96	-	-	96
Agency costs	-	-	-	3,569	-	-	3,569
Loss on sale of tangible fixed assets	-	-	-	3,260	-	6,606	9,866
	<u>20,070</u>	<u>544</u>	<u>20,614</u>	<u>21,724</u>	<u>9,572</u>	<u>6,606</u>	<u>37,902</u>
Share of support costs (see note 8)	4,038	-	4,038	6,911	2	-	6,913
Share of governance costs (see note 8)	4,409	-	4,409	3,415	-	-	3,415
	<u>28,517</u>	<u>544</u>	<u>29,061</u>	<u>32,050</u>	<u>9,574</u>	<u>6,606</u>	<u>48,230</u>
Analysis by fund							
Unrestricted funds - general	25,517	544	26,061	28,481	9,574	-	38,055
Restricted funds	3,000	-	3,000	3,569	-	6,606	10,175
	<u>28,517</u>	<u>544</u>	<u>29,061</u>	<u>32,050</u>	<u>9,574</u>	<u>6,606</u>	<u>48,230</u>

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
IT and office equipment	372	-	372	179	-	179
Rates and water	449	-	449	1,546	-	1,546
Light and heat	1,528	-	1,528	2,282	-	2,282
Telephone	558	-	558	2,011	-	2,011
Postage and stationery	601	-	601	339	-	339
Repairs and maintenance	530	-	530	556	-	556
Independent examination fees	-	4,340	4,340	-	3,360	3,360
Bank interest	-	69	69	-	55	55
	<u>4,038</u>	<u>4,409</u>	<u>8,447</u>	<u>6,913</u>	<u>3,415</u>	<u>10,328</u>
Analysed between Charitable activities	<u>4,038</u>	<u>4,409</u>	<u>8,447</u>	<u>6,913</u>	<u>3,415</u>	<u>10,328</u>

Governance costs includes payments to the Independent Examiner of £3,840 (2020- £3,360).

9 Trustees

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Permanent staff members	<u>2</u>	<u>2</u>
Employment costs	2021 £	2020 £
Wages and salaries	<u>17,669</u>	<u>13,212</u>

Key management personnel

The trustees consider one member of staff to be key management personnel. The total employment benefits of key management personnel were £5,100 (2020: £5,348).

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

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Employees (Continued)

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	-	4,269
Prepayments and accrued income	1,279	226
	<u>1,279</u>	<u>4,495</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	165	-
Other creditors	438	85
Accruals	3,000	2,500
	<u>3,603</u>	<u>2,585</u>

13 Restricted funds

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

	Balance at 1 April 2019 £	Resources expended £	Balance at 1 April 2020 £	Movement in funds			Balance at 31 March 2021 £
				Incoming resources £	Resources expended £	Transfers £	
Agency	8,094	(3,569)	4,525	-	-	(4,525)	-
Sompting Big Local	6,606	(6,606)	-	-	-	-	-
NAVCA LIN Grant	-	-	-	3,000	(3,000)	-	-
	<u>14,700</u>	<u>(10,175)</u>	<u>4,525</u>	<u>3,000</u>	<u>(3,000)</u>	<u>(4,525)</u>	<u>-</u>

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Restricted funds

(Continued)

Adur Voluntary Action have been nominated as the trusted local organisation by Sompting Big Local and The Big Local Trust to administer the Sompting Big Local accounts and employ project staff. The Sompting Big Local Grant is provided by the Big Lottery Fund for the following purposes:

- identify local needs and take action in response to those needs;
- making a difference to the needs of the community; and
- making the community a better place for people to live

The Agency fund represents money held on behalf of other local charities and voluntary groups which is kept securely and paid out at their request.

The NAVCA LIN Grant represents funds for staff costs to carry out a weekly/fortnightly pulse survey report on the local VCS during the pandemic.

14 Designated funds

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

	Balance at 1 April 2019	Transfers	Balance at 1 April 2020	Transfers	Balance at 31 March 2021
	£	£	£	£	£
ACT Fund	30,000	(30,000)	-	-	-
Contingency Fund	-	-	-	5,000	5,000
	<u>30,000</u>	<u>(30,000)</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>

ACT Fund represents funds to support community transport activities and bus replacement.

The designated 'Contingency Fund' has been set aside to cover independent examiner and staff redundancy costs in the event of Adur Voluntary Action winding up.

ADUR VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2021 are represented by:				
Current assets/(liabilities)	43,146	5,000	-	48,146
	<u>43,146</u>	<u>5,000</u>	<u>-</u>	<u>48,146</u>

	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2020 are represented by:				
Current assets/(liabilities)	37,910	-	4,525	42,435
	<u>37,910</u>	<u>-</u>	<u>4,525</u>	<u>42,435</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

17 COVID-19

At the reporting date COVID-19 caused widespread lockdown measures to be imposed in the UK and worldwide. This has resulted in a reduction in both supply and demand in the economy. It is not currently possible to estimate the impact this will have on the future financial results of the charitable company. Management have assessed the impact of COVID-19 on the results reported for the financial year ended 31 March 2021 and consider that all COVID-19 related costs and effects have been reflected in the accounts.