

VITAL PROJECTS
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

VITAL PROJECTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Sara Firth (<i>Chairperson</i>) Trevor Ramsay (<i>Trustee</i>) Jacqueline Oldroyd (<i>Secretary/Treasurer</i>) Colin Perry (<i>Trustee</i>) Richard Ellis (<i>Trustee</i>) Chris Buckley (<i>Trustee</i>)
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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 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 published on 16 July 2014.

Having rebranded and relaunched as Vital (registered as Vital Projects) the organisation has spent some time this year consolidating and ensuring a future that is stable and able to provide the core services, being mindful that the work we do is needed more than ever before.

Governing Document

The organisation is a Charitable Incorporated Organisation (CIO) which is a legal structure and enables us to better respond to an ever-changing environment. The organisation is governed by a constitution which has been agreed and is registered with the Charity Commission and sets out the organisations governance and governance structure.

Trustees, Organisational Structure and Governance

Vital is an Expert by Experience service user led organisation with specialist mental health understanding and was established in 1989. As a Charity Incorporated Organisation, we are independent of statutory health and social care providers and the Charity Trustees are responsible for managing the affairs of the organisation. The Charity's Director along with other key staff is responsible for the day-to-day operation and management of the charity on behalf of the Trustees who are increasingly active in their role providing support to the continued role in developing the charity to enable reach and quality services.

Vitals' constitution allows for up to 12 Trustees to be appointed and are elected and re-elected at the Annual General Meeting (AGM), and those Trustees that have held office during the financial year and at the date of this report are set out below.

Potential Trustees first need to be approved as members of Vital and must agree to support the aims and objectives of the organisation for a minimum of three months prior to being considered for Trusteeship. Potential Trustees will then go through a recruitment process, completing an application and meeting with current Trustees before being co-opted and then standing for election at the AGM. When new Trustees are appointed, they are introduced to the work of Vital and provided with the information they need to fulfil their roles, which includes information about the role of Trustees and Charity Law. Training events both in-house and external are made available to Trustees, and at times Trustees may undertake training specific to their roles as well as attending conferences and seminars. All existing Trustees have long experience of being a charity Trustee. Under Charity Law the Trustees elect officer roles of Chairperson, Treasurer and Secretary at their first meeting following the AGM.

The Trustees hold regular six weekly meetings and have maintained contact outside of meetings to ensure effective and efficient decisions are made in a timely manner and as needed.

The Trustees who served during the year were as follows:

Sara Firth (*Chairperson*)
Trevor Ramsay (*Trustee*)
Jacqueline Oldroyd (*Secretary / Treasurer*)
Colin Perry (*Trustee*)
Richard Ellis (*Trustee*)
Chris Buckley (*Trustee*)

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

Risk Management

The Trustees have identified and assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to the major risks. Where appropriate risks are mitigated by the introduction of policies and developed working practices and where appropriate are covered by insurance. In considering risks to the organisation a reserves policy has been established and agreed - Vital are aiming to increase reserves in line with policy.

Objectives

VITAL was established in 1989 as a direct result of research showing that patients in Lynfield Mount Hospital had no-one independent to speak up for them. Since this time, we have been successful in delivering several services throughout Bradford & Airedale that have acted to empower, involve and inform mental health service users and their carers. In 1999 VITAL registered as a charity with the Charity Commission and under our old name of Bradford & Airedale Mental Health Advocacy Group (BAMHAG). Having developed a specialist understanding of the principles, standards and legal framework of specialist advocacy provision we have undertaken to increase our service user group to include people who need advocacy and who are not mental health service users. However, the advocacy services will be limited to people who could be defined as vulnerable adults either because of ill health or by receipt of health and social care services.

The objectives of the charity are to:

1. Provide a free; confidential and independent advocacy support to people who need support to be heard and who are living in Bradford & Airedale.
2. Support people to speak for themselves particularly in and around situations of stress (such as their encounters with professionals). Recruiting, training and supporting volunteers and
3. Work collectively with a broad range of people in empowering them to participate in health and social care decisions.

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health, well-being, and citizenship.

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

Activities

In addition to delivering on contracted and commissioned projects we have increased our provision of community advocacy to those that have no statutory advocacy rights. We are delighted however to have had the opportunity to retain key skills needed ensuring that we were in a position for future growth and development via independent consultancy. We have continued to work with people who have a need for statutory advocacy to access those services when they experience difficulties and raising concerns when they are brought to us.

'[Vital] is clear what they offer, that comes across very well, the advocates are very clear with clear boundaries. Vital is a trusted organisation...no one else does what they are doing. It's a very skilled organisation'. (External Stakeholder)

Independent Community Advocacy

Providing advocacy support to those who have no statutory right to advocacy. Our experienced advocate support people to have a voice and be heard in a variety of situations when they have difficulties accessing support. This can involve meeting with people to help them work out what they want, what they want to say, who they need speak with, and how they navigate accessing the person that they may need to speak with. Advocates often go with individuals to appointments and can help them to understand their options and choices and possible outcomes to help them make decisions about their health and care.

"In the past I have had difficulty accessing crisis service, the advocate has helped me be able to phone the service and supported me when I have been speaking with crisis service. I now feel more confident in accessing the crisis service without support, but know if it becomes difficult that I can come back to my advocate... It's nice to have someone on my side who takes time to understand what I am saying and what I want." (Person who accessed the service.)

'I write down what I feel and prepare for the meetings – I wouldn't have thought to do that without the advocate. Now I share that with other people who struggle, them [Vital Projects] helping me has meant I help others.' (Person who accessed advocacy)

Providing Independent NHS Complaints Advocacy

Our experienced advocates support people in their complaints about the treatment or care that they or a loved one received from an NHS service. This type of advocacy can include waiting times, a lack of care and treatment, failure to diagnose and supporting families who have lost a loved one and are dealing with bereavement. Advocates help individuals to work out what they want to complain about in times when they haven't yet had the opportunity to process their thoughts, and then to write the complaint. We support individuals in navigating complex processes to ensure the complaint gets to the right place / people. We then support individuals to understand any response / outcomes that they get and possible next steps when appropriate. In complex cases resulting in an unexpected bereavement, we have supported individuals through coroners court and in other cases supported people to go to the Parliamentary Health Ombudsman.

"Without your service I would not have had the tools to address such a difficult issue without further stress and trauma. The advocate was calm, and listened to me, showed great empathy and emotional support. The advocate helped me to understand my rights and where I was in the system. I found the complaint very daunting, but my advocate helped me every step of the way. I feel the service received was first class and my advocate had a massive input. Thank you for your hard work in supporting me throughout this long-drawn-out process. You have been amazing." (Person who accessed the service.)

'I was immensely reassured by the professional approach and confidentiality of the service.' (Person who accessed the service)

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

Providing Advocacy in a Secure Setting

Our experienced team support individuals who are in secure settings from admission, transition and through to discharge. Vital have over twenty years' experience in this area of advocacy provision which combines the complexities of Mental Health Legislation and Criminal Justice Legislation and other factors. We ensure that individuals have access to legal processes and that they can understand complicated processes and their detention rights, providing one to one support and support in meetings with professionals providing care and treatment. Our service works across all three secure wards and has good access to space which is confidential for one-to-one discussions as and when needed. Ninety per cent of people in the secure setting are accessing independent advocacy and are actively engaging the support of the advocate who has presence is known and is trusted by those that need the service – we think this speaks for itself. This year has also seen us launch a guide for people who are being discharged which contains information about where to go for support and some of the things to expect, the guide has been well received and was possible due to a successful local funding bid.

'The advocate is absolutely brilliant, easy to get hold of, and makes good relationships with people who use our services. It's really easy to refer into. They are very good, and person centred.' (External Stakeholder)

Maintaining high standards of quality in the delivery of key services

We have again been successful in achieving the QPM – a robust quality performance mark in which aspects of the organisation, services are assessed, and includes interviews with people using our services and third-party stakeholders. The process of assessment is both a rigorous and rewarding experience providing an opportunity to shine a torch into our work and reflect on what we do, why we do it and ultimately how we do it.

"Vital Projects is an outstanding values driven advocacy service which demonstrates its commitment to the involvement of people who use the services it provides, with engagement and representation at all levels within the organisation. Trustees and staff are very proud of their impressive history of a genuinely user led ethos and practice.

Staff support is excellent, with a clearly very motivated and passionate team. Staff feel involved in the future of Vital Projects, its place within the local community and its contribution to community development.

The independence of the services provided was clear throughout the principles and practice at Vital Projects." (Independent Assessor for National Development Team for Inclusion)



"There is a positive ethos of shared values and teamwork. Advocates spoke warmly of the mutual support they offer each other, ensuring that there is plenty of opportunity to debrief from stressful, challenging or crisis work. Advocates and Advocacy Managers receive regular one-to-one supervision, as well as ad-hoc support. Advocates feel that their life experience and professional experience is valued by the organisation and that their welfare is prioritised. The Advocates are committed, enthusiastic and proud of their work. Advocates talked about how long

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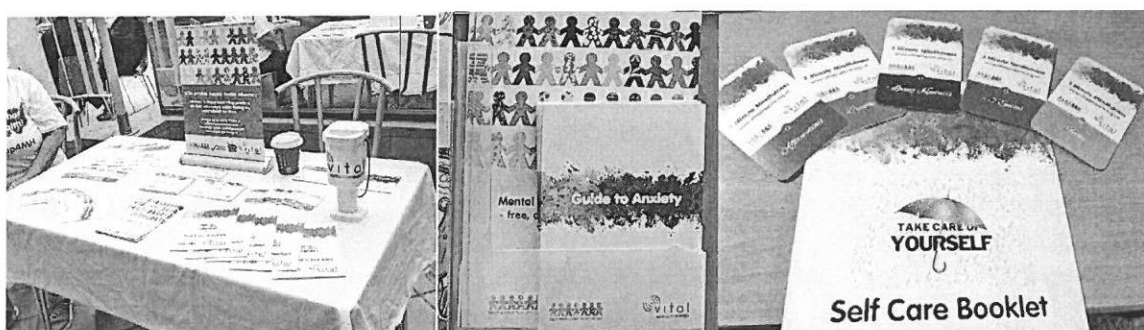
TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

they had been working at Vital Projects, some had left to work elsewhere and subsequently returned to Vital Projects as they appreciate the supportive culture. Advocates feel that they have been engaged in and supported through a period of change within the organisation. Their views are sought about issues facing the organisation and they feel that their views are valued and listened to.” (Independent Assessor for National Development Team for Inclusion)

Local and National Activities

Every year we are active and promoting the values and benefits of Independent Advocacy in Advocacy Awareness Week, Mental Health Week and other events at local, regional and national levels. We were invited to speak about our expert by experience user led mental health advocacy at the National Advocacy Conference and have worked with individuals who are involved in academic research into independent advocacy.

This year we have been out and about sharing information about our services, talking and engaging with people who have been able to share with us the difficulties they are experiencing with their own health and caring for others. We have shared with many, the resources we have developed to help reduce anxiety as well as promoting self-care and mindfulness. For a small grass roots user-led mental health organisation this is a huge achievement and a huge implication for our limited resources.



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

Achievements and Performance

As an organisation with over 30 years' experience, we have seen many changes within the provision of advocacy, the advocacy sector and legislation pertaining to the delivery of advocacy. Vital remain strongly focussed on the underlying principles of our advocacy delivery and are passionate about the value that independent advocacy can play in transforming people's lives.

One of the biggest achievements is that we are still here because we know that people need us and we are driven to support people as a user-run organisation - experts by experience. It means that we value mental health issues, and the everyday management of recovery from them as real assets to those who run and provide our services. We believe this is important and underpins our organisational values. It means that we really do care about people being heard. Our local understanding and knowledge mean that we can help individuals navigate complex processes and situations and to enable better outcomes and change lives.

We continue to be nationally recognised for our Quality Advocacy Service provision via the National Development Team for Inclusions quality assessment. This is a robust quality assessment and assurance system for providers of independent advocacy in England, Wales and Northern Ireland.

Other Achievements Include:

- Ensuring a whole organisation approach to future development and growth.
- Securing new income to support organisational development and growth.
- Securing funding to produce resources such as a Guide to Discharge following detention in a secure setting and a guide to Managing Anxiety.
- Retention of experienced, passionate and dedicated staff team and Trustee Board which makes us more effective and efficient.
- We have a new website that has enabled us to raise the profile of our work and services we offer.
- We have maintained and developed our Social Media presence which currently includes Facebook, X (formerly twitter), WhatsApp & Instagram.
- We have worked with a Videographer to produce a set of videos that will better able people to understand our work and how we can support them: <https://vimeo.com/821982768>
- Increased our role in providing well-being activities for those experiencing social isolation through our Roadshow events.

Vital Trustees would like to thank everyone that has continued to support the work we do and the vital support services we provide to individuals who need them.

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

Financial Review

We continue to receive funding to carry out the charitable purposes of the organisation from a number of sources. In this financial year the Charity can report a deficit of £10,635 (2022 a surplus of £15,890).

Following the conclusion of the annual cycle of funding there was a transfer of £61,985 into general unrestricted reserves. This has enabled us to fund our freelance team to provide management, finance, and marketing support for all activities of the organisation. Unrestricted reserves at the end of the financial year amounted to £32,577 (2022: balance of £18,950).

Due to severe funding cuts, Vital have had to reduce staff and expenditure in order to ensure its survival. A working cash flow forecast is produced on a monthly basis, which agrees to our current bank balances and shows expected income and expenditure to March 23, ensuring that the board have timely information to aid decision making. This method means that the board work constantly in 'real time', assessing the situation and future financial predictions. A weekly bank balance update showing 'actual' predicted expenditure for the month is also emailed to our Chair and Director for review. Bank balances held at 31 March 2023 amounted to £47,985.

VITAL has constantly strived to improve its financial management and transparency, costs are fully apportioned on a full cost recovery basis and good financial policies and procedures ensure that Vitals' finances are constantly monitored with monthly reporting to the Trustee Board.

Reserves Policy

VITAL's Trustees have an established financial reserves policy to ensure the organisation can meet its objectives. Our general reserves are those that are not restricted to or designated for some specific purpose. They provide some protection to the organisation and its charitable activities by allowing time to adjust to any changing financial circumstances, limiting the risk in the event of a downturn in income or an unexpected need for financial expenditure. In devising this policy, the Trustees have considered the length of time it would take to wind up the organisation (should it ever be necessary) and the costs entailed in meeting our obligations.

Taking into account liabilities, and considering other significant factors such as lease agreements, and employer responsibilities if the organisation were to close; the Trustees decided reserves for VITAL should be established at between three and six months of the charity's average yearly expenditure and is currently aiming to increase the reserves in line with policy.

Investment Policy

VITAL Trustees recognise the need to replenish the organisations capital investment, and to build into all funding current and future a capital fund to allow for this. When capital investment occurs, it is linked to the depreciative value and life span of items, and as such happens as and when needed, and, according to available spending.

Funders and Supporters

In addition to locally commissioned services, legacies and donations received we would especially like to thank the following for their support:

Bradford CNet
Irwin Mitchell
Brelms Trust CIO
Arnold Clark
Albert Hunt

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

Plans for the Future

We were established to provide independent advocacy support to people who had no one to support them and that purpose is the same today as it was in 1989. Our services are still vital to people who have no legal or statutory rights to independent advocacy support, the people who have a need, but no rights and we intend to do our best to provide these people with support. Our vital services for the future will aim to support those who use mental health services and those who feel vulnerable due to other factors, including older age, trauma, and illness.

Our service is delivered by passionate individuals, many of whom have their own experiences of mental ill health and have benefitted from our service. It is these people who have designed and shaped our plans for delivery, based on the direct feedback given from service users in our consultation. We are proud to be an Expert by Experience 'user led' organisation as this ensures that our services are relevant and appropriate to local needs as well as being delivered in a manner that best engages the very people we aim to support, advocate and empower.

Going forward Vital want to retain, support and grow one of the most experienced, skilled, committed and passionate team of advocates. We will continue to provide a workplace environment where people can grow and achieve their potential without fear of being held back by their experience of mental ill health whether past, or ongoing. Vital intend to build on the excellent reputation for providing a supportive and challenging place to work and learn from everyone we work with.

We intend to work hard building on our excellent reputation to establish and secure funding to maintain and develop our organisation, the people we work with and those who work with us. Our focus will be:

- To engage with local commissioning processes promoting an understanding of the work we do.
- Continue to develop an understanding of marketplace economies that threaten small grass roots providers.
- Continue our role as a provider of Community Advocacy services for those with no legal entitlement to statutory advocacy provision.
- Continue our NHS Complaints Advocacy for those that need our independent advocacy to navigate NHS complaints systems.
- Continue to develop campaigns and resources that support individuals experiencing difficulties and ensuring concerns are heard in the delivery of services.
- To educate and empower people through the delivery of our programme workshops (i.e. Self-Advocacy) in a variety of community settings.
- Continue to promote our unique experts by experience service delivery model.
- Continue to foster and develop local partnerships with local businesses and others wanting to deliver mental health awareness in the workplace and better practices.
- Continue to work closely with local partners to develop and deliver innovative services to enable people to be given a voice in times of stress and difficulty in their dealings with health and social care providers.

Strategic Development will continue to be a key component going forward for the Trustee Board. As a small charity we know Vital has a lot to give based on experience and knowledge gathered across the thirty years we've been doing what we do. We will continue to adapt to an ever-changing environment whilst working with and supporting people to be heard in relation to their health and social care needs.

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

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP 2015 (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

On behalf of the board of trustees

Sara Firth
Trustee

Dated: 14 December 2023

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VITAL PROJECTS

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 11 to 17.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

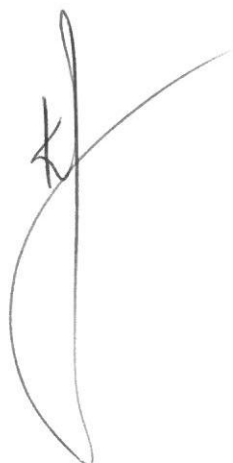
In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act;
 have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kevin J Meddings MAAT

Kevin Meddings Accountancy Services
55 Crowther Avenue
Calverley
Leeds
West Yorkshire
LS28 5SA

Dated: 14 December 2023



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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Restricted funds	Total 2023	Total 2022
	Notes	£	£	£	£
Income					
Voluntary income	2	5,515	-	5,515	5,845
Bank interest		146	-	146	1
Grants receivable		9,502	173,289	182,791	197,674
Rates refund		614	-	614	-
Total income		15,777	173,289	189,066	203,520
Expenditure					
Charitable activities	3	64,135	135,566	199,701	187,630
Total expenditure		64,135	135,566	199,701	187,630
Net (expenditure)/net income/net movement in funds before transfers					
		(48,358)	37,723	(10,635)	15,890
Transfers between funds					
		61,985	(61,985)	-	-
Net (expenditure)/income/net movement in funds after transfers					
		13,627	(24,262)	(10,635)	15,890
Total funds brought forward		18,950	24,262	43,212	27,322
Total funds carried forward					
		32,577	-	32,577	43,212

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BALANCE SHEET AS AT 31 MARCH 2023

		Unrestricted funds	Restricted funds	Total 2023	Total 2022
	Notes	£	£	£	£
Current assets					
Cash at bank and in hand		39,898	8,087	47,985	49,171
Debtors and prepayments	6	-	1,080	1,080	14,335
		<hr/>	<hr/>	<hr/>	<hr/>
		39,898	9,167	49,065	63,506
Creditors: amounts falling due within one year	7	(7,321)	(9,167)	(16,488)	(20,294)
		<hr/>	<hr/>	<hr/>	<hr/>
Net current assets		32,577	-	32,577	43,212
		<hr/>	<hr/>	<hr/>	<hr/>
The funds of the charity					
Unrestricted funds					
Other charitable funds		25,480	-	25,480	18,950
Designated funds (Projects)		7,097	-	7,097	-
Restricted funds	8	-	-	-	24,262
		<hr/>	<hr/>	<hr/>	<hr/>
Total charity funds		32,577	-	32,577	43,212
		<hr/>	<hr/>	<hr/>	<hr/>

The accounts were approved by the Trustees on 14 December 2023

Sara Firth
Trustee

VITAL PROJECTS

STATEMENT OF CASHFLOWS AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Cash (used)/generated in operating activities	10	(1,332)	15,437
Cashflows from investing activities			
Bank interest received		146	1
(Decrease)/increase in cash equivalents in the year		(1,186)	15,438
Cash equivalents at the beginning of the year		49,171	33,733
Total cash equivalents at the end of the year		47,985	49,171

VITAL PROJECTS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Basis of preparation

The accounts are prepared under the historical cost convention unless otherwise stated.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Having considered future planned activities and the reserves available to the charity, the trustees are satisfied that the financial statements should be prepared on the going concern basis.

The charity meets the definition of a public benefit entity under FRS102.

1.2 Incoming resources

Donations and legacies are accounted for when they are received by the charity. Other income is accounted for on an accruals basis as far as is prudent to do so.

Core funding revenue grants are credited to the income and expenditure account at the time when received. Revenue grants for specific projects are credited to the income and expenditure account when received and unspent amounts at the year end are carried forward as restricted funds in the balance sheet. Where income is received in advance of the next financial year this may be deferred in accordance with the terms of the funding agreements.

1.3 Tangible fixed assets and depreciation

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

Equipment	25% Straight Line
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Only individual items of a capital nature costing £5,000 or more are included on the balance sheet.

1.4 Pensions

The charity operate a stakeholder pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.5 Accumulated funds

Restricted funds are subject to specific conditions by donors as to how they may be used.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

1.6 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

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

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

Governance costs includes those costs associated with meeting the constitutional and statutory requirement of the charity.

All costs are allocated between the categories on the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource.

1.7 Gifts in kind

The charity receives the benefit of work carried out by volunteers whose expenses are reimbursed.

2 Voluntary income

	2023 £	2022 £
Employers Allowance	5,000	4,000
Donations	515	1,395
Training	-	450
	<hr/>	<hr/>
	5,515	5,845

3 Charitable activities

	2023 £	2022 £
Salaries and Wages	98,915	100,790
Freelance Costs	54,557	45,685
Healthcare Provision	525	455
Staff Pensions	8,233	9,073
Payroll Costs	621	626
Rent and Rates	9,290	7,763
Telephone	3,178	2,665
Office Costs	4,384	4,511
Promotion and Information Costs	1,500	787
Training and Supervision	-	56
Travelling Costs and User Expenses	409	228
Computer Servicing and Consumables	4,852	5,109
Publications and Subscriptions	139	248
Insurance	1,174	1,081
Quality Performance Mark	2,598	-
Bank Charges	72	108
Repairs and Renewals	120	145
Website Costs	7,816	6,735
Legal and Professional	103	280
Independent Examination	800	800
Sundries	415	485
	<hr/>	<hr/>
	199,701	187,630

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

4 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

No travel expenses or other costs were reimbursed in the year (2022: none).

Trustees Indemnity Insurance amounting to £344 was paid in the year.

We can confirm that there are no other related party transactions that require disclosure in the accounts.

5 Number of employees

The average monthly number of employees during the year was:-

	2023 Number	2022 Number
Employees	5	5
Employment costs		
	2023 £	2022 £
Wages and salaries	91,814	94,014
Social security costs	7,101	6,776
Other pension costs	8,233	9,073
Health insurance	525	455
Freelance costs	54,557	45,685
	162,230	156,003

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

6 Debtors and prepayments

	2023 £	2022 £
Prepayments	1,080	1,335
Grants receivable	-	13,000
	1,080	14,335

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Deferred Income	9,167	14,167
Taxes and social security costs	1,482	1,368
Creditors and Accruals	5,839	4,654
Monies held on behalf of other organisations	-	105
	16,488	20,294

VITAL PROJECTS

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

8 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				
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Airedale Primary Care Trust	-	31,918	(17,044)	(14,874)	-
Mental Health Advocacy within a forensic setting	322	26,371	(21,775)	(4,918)	-
Independent Complaints Advocacy	16,349	110,000	(87,700)	(38,649)	-
The National Lottery Covid-19 Support	1,938	-	(1,500)	(438)	-
Persimmon	359	-	-	(359)	-
Asda Foundation	300	-	-	(300)	-
The Brelms Trust CIO	2,494	5,000	(7,547)	53	-
Sovereign Health Care	2,500	-	-	(2,500)	-
	<u>24,262</u>	<u>173,289</u>	<u>(135,566)</u>	<u>(61,985)</u>	<u>-</u>

9 Contingent Liability – Pensions

The contributions made by the charity are made to the Pensions Trust Growth Plan. This is a small multi-employer pension plan which is in most respects a money purchase arrangement. In May 2012 the Trust advised the Trustees that the overall Growth Plan had a deficit in funding and as a result there was a requirement to incur additional contributions to bridge the shortfall in funding. Vital will be required to pay additional monthly contributions which will increase annually by 3%. Currently the potential debt to the charity amounts to £13,724 but no provision has been made in these accounts on the assumption that the organisation does not intend to withdraw from the fund.

10 Reconciliation of net movement in funds to net cashflows from operating activities

	2023 £	2022 £
Net movement in funds	(10,635)	15,890
Decrease/(increase) in debtors	13,255	(6,520)
(Decrease)/increase in creditors	(3,806)	6,068
Deduct bank interest received	(146)	(1)
	<u>(1,332)</u>	<u>15,437</u>
Net cash (used)/generated in operating activities	<u>(1,332)</u>	<u>15,437</u>