

**Charity registration number 1157070**

**VOICE: LOCAL**

**ANNUAL REPORT  
AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

# VOICE: LOCAL

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	A Schenk J Fawcett S Merchant U Badat H Osman K Syeda
<b>Operations Manager</b>	Julie Darbyshire
<b>Charity number</b>	1157070
<b>Registered office</b>	Scott House 27 Silverwell Street Bolton
<b>Independent examiner</b>	Mr D A Kay FCA Barlow Andrews LLP Carlyle House 78 Chorley New Road Bolton
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Maling Kent

---

# VOICE: LOCAL

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 7
Trustees' declaration	6
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 18

---

# VOICE: LOCAL

## TRUSTEES' 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 charity's Memorandum and Articles of Association, 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 (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The charity's objectives are:

The advancement of health and the relief of those in need by reason of youth, age, ill health, disability or financial hardship by;

- a. encouraging and supporting local people to share their experiences of health and social care;
- b. ensuring the involvement of local people in the commissioning, design and scrutinising, reviewing and monitoring of health and social care services;
- c. the promotion of transparency and accountability within the health economy;
- d. the provision of information and advice to the general public about health and social care services.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and are of the opinion that the charity continues to provide public benefit through its activities, of which more detail is provided in the achievements and performance section.

# VOICE: LOCAL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### Achievements and performance

##### Priorities for the year 2023-24

Our priorities are set by the public via a public engagement process. In 2023/24 our priorities were: Primary Care, Mental Health and Community Services. In addition to this we have also continued with our work on dentistry and the impact on health and wellbeing.

##### Primary Care and Mental Health

For our work on Primary Care, the public told us once again that this was their number one priority, which includes GPs and dentistry. Throughout 2023-24 the public have been continuing to tell us they struggle to see their GP, get timely appointments and sometimes cannot get the type of appointment they request such as face to face. We produced two snapshot reports looking at access to GPs and made recommendations for improvements. We had over 500 people respond to our surveys on GP Access. We also started some work to look at the barriers to accessing care with the D/deaf community. We have also worked with harder to reach groups. Working in partnership with Bolton Deaf Society, we produced a video in British Sign Language that informed people about what Healthwatch is and how people can contact us and share their feedback using BSL. We agreed a programme to gather feedback on a regular basis, agreeing to visit D/deaf groups throughout the year with Bolton Deaf Society, so that we could gather experiences about barriers to health and care and suggest improvements.

For our Mental Health priority – we continued with our work on accessing NHS dentistry and how this affects both physical and mental health. We also linked mental health with our work on information and support on peri/menopause. From our community engagement activity we were finding there was a lack of good information and support for peri/menopause and particularly in ethnic minority communities. We undertook a survey lasting 6 months and extensive community engagement. We had nearly 150 respondents to our survey and we included 3 case studies in the final report. The work has fed into the implementation of women's health hubs that are being introduced as part of the women's health strategy. Our recommendations have been taken forward and acted on. Commissioners told us that they will work with the newly established women's health network to ensure they take forward a comprehensive action plan to address our recommendations. This will include launching the new women's health hub and expanding this to deliver group consultations on menopause, a comprehensive communications plan for both primary care clinicians, the wider workforce, and the people of Bolton, and a new training package around menopause. In addition to this, Bolton Talking Therapies Service will be offering CBT sessions on managing menopause.

##### Community Services

For our Community Services priority – we looked at experiences of maternity care in Bolton, from ante-natal to post-natal and community support. The survey had over 50 responses and will also have case studies. The work on this project has been delayed due to the work involved in the closure of the physical office. The work will be analysed and reported on in Summer 2024.

##### Intelligence Reports

We have started to produce quarterly intelligence reports for commissioners and providers. We include all the feedback from community engagement and IAG. We theme the intelligence and we have also invested in a new Information Management System of Patient Experiences (IMP). This handles all of our data and helps us to formulate reports. These reports are also discussed with the Place Based Quality groups, with Greater Manchester Quality and Performance committees and health and care providers, Greater Manchester Mental Health Trust, Bolton Local Authority and Bolton Hospitals Quality and Patient Experience forum. All our intelligence is shared with Healthwatch England and feeds into the national picture.

# VOICE: LOCAL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### Impact and Building on Previous Work

##### Dentistry

From the work we did on NHS dentistry and the impact on health and wellbeing, we worked with NHS Bolton and the Greater Manchester Integrated Care Partnership (GMICP). Our report was acknowledged, and recommendations responded to. A series of proposed improvements were outlined to try to improve access to NHS dentists. We identified there were some serious impacts on people's health by not having access to an NHS dentist. One of these was that some people were unable to commence life-saving chemotherapy treatment for certain types of cancers. This was because for this particular type of chemotherapy, people were advised to have a dental check-up and any remedial work done first. We worked closely with the GMICP dental advisor who worked with us to assist patients to access the necessary dental treatment. This is an ongoing issue as we are still receiving these types of enquiries.

We were also invited to attend a British Dental Association round table event at the Conservative Party Conference, to provide our evidence and feedback. Our feedback was also presented to the Health and Social Care Select Committee.

##### Greater Manchester Healthwatch Network

The network continues to evolve, and this year embarked on its first piece of engagement activity. In line with the priorities of the Greater Manchester Integrated Care Board for children's mental health, the network embarked on a piece of work looking at the pathways to Child and Adolescent Mental Health services. Due to the late allocation of funding, this work only commenced in January 2024, so the results and impact will be reported on in the next annual report.

##### Community Engagement

One of our greatest strengths is our community engagement. We strive to connect with communities we have not worked with before. As our remit is so huge – we are expected to cover the whole of Bolton, it is impossible to do this without planning a programme of engagement. Engagement ties in with our workplan, but we do get asked to attend many other events and meetings where we pick up lots of feedback on a range of health and care themes. During 2023/24 we gathered the views from 1,586 members of the public through surveys and social media feedback. We attended 69 events/meetings regarding engagement activities. Our social media following continued to grow and at the end of the year we had 4,433 followers on social media (Twitter 2,800 Facebook 831, Instagram 772, LinkedIn 30). We have 726 people signed up to receive our mailing list.

We have continued to attend many events, meetings and groups to promote our work and to encourage people to share their feedback. We have helped groups to forge links with health and care professionals and this has encouraged people to hold their own events. We have also assisted people to look for funding opportunities and to signpost to organisations who can help. We were successful in helping two organisations to access funding to improve the health and wellbeing of their communities.

We are also involved in our ICP Voice and Influence Group where we discuss engagement activities, utilise our expertise and share our intelligence.

##### Volunteer involvement

We have recruited 3 new volunteers this year, and supported a Health and Social care student from Bolton University on a placement with us. The placement has been supporting our community engagement and research and copy for our website.

##### Information, Advice and Guidance (IAG)

During 2023/24, Healthwatch Bolton Information, Advice and Guidance service continued to provide an effective and valuable service to the people of Bolton. During the period, the information and advice service dealt with 223 enquiries. Again we dealt with many enquiries around people unable to access an NHS dentist.

## **VOICE: LOCAL**

### **TRUSTEES' REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

---

Our IAG service continues to be in demand, and we find that people's issues are becoming more complex and take more time to deal with. It is very much more than just advising people on matters of health and care. A lot of time and research goes into some of the complex cases that we receive. We are very pleased to say we receive a lot of very positive and humbling feedback from clients who say how we have made a difference in helping them with their enquiry. Sometimes people tell us that it is the time we spend, and the fact that we listen to people and give them time to talk about their issue. On the whole, most clients are extremely grateful and although we cannot solve every problem, we do strive to offer the best service we can with the best solutions available to us. Because of our small staff team and the increasing amount of enquiries we continue to receive, we are now working smarter to empower people more and make better use of the support in our community and voluntary sector. This is also to protect staff wellbeing and morale.

#### **Trustee Appointment, Training and Development**

Voice: Local is a registered Charity Incorporated Organisation. This means it has a board of trustees who oversee the governance and leadership of the organisation. The organisation continued to support active volunteers, with a total of 8 trustees and 5 volunteers. Where there is a vacancy for a trustee position, this role and skills speciality is advertised with CVS and through our own media channels. Anyone showing an interest is invited to come in and speak to the chair and other trustees and staff. New trustees complete an application form and if they meet the required skills needed for the role, they are co-opted into the organisation. They are formally appointed at the next Annual General Meeting. This year we lost our trustee Jim Sherrington who sadly died in June 2023. Another trustee - Tracy Boylin, resigned in August 2023.

When new trustees are appointed, they undergo an induction session that covers the following:

Introduction to Healthwatch Bolton/VOICE Local

Charity Commission guide

The Essential Trustee Annual reports/finance reports

Strategic Plan

Copies of board minutes

Copies of policies and procedures

Data protection processes

Training opportunities

Trustees also undertake development sessions in partnership with Bolton CVS. They are invited to attend the regular TGI Friday trustee sessions that are run by Bolton CVS to discuss any issues around trusteeship etc. Trustees are also invited to attend webinars and sessions run by Healthwatch England, Hempsons Solicitors and Peninsula HR.

Trustees have also taken part in the Healthwatch England Quality Framework review.

#### **Partnership Working, Engagement, Co-production, Co-design**

We recognise the value of working in partnership with others and this year has shown that it is now more important than ever to do this. We understand the need to utilise the skills and expertise of other organisations to help us achieve our goals of ensuring we are as accessible as we can be to all sectors of our community. We have worked with Bolton Deaf Society, Bolton University, Bolton Prostate Cancer Awareness Group, local Mosques, Bolton GP Federation, Answer Cancer, Bolton local Authority Public Health, Bolton CVS and Bolton Hospital.

In Bolton we continued to represent people's views in a wide variety of strategic and decision-making forums at local level as well as to send representatives on behalf of Healthwatch in Greater Manchester to groups working in the Greater Manchester Integrated Health and Social Care Partnership.

## **VOICE: LOCAL**

### **TRUSTEES' REPORT (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2024***

---

#### **Representation**

We have representatives who attend various meetings and sit on the following:

Active, Connected and Prosperous Board (Health and Wellbeing Board)

Bolton ICP Locality Board

Bolton ICP Strategy Planning and Delivery Group

Bolton ICP Place Based Quality Committee

Bolton ICP Primary Care Commissioning Committee

Bolton ICP Voice and Influence Group

Bolton Adult Health and Social Care Overview and Scrutiny Committee

Bolton Adult Safeguarding Board

Bolton Hospitals Patient Experience Forum

Bolton Health Inequalities Enabling Group

Bolton Hospital Governors Committee

Women's Health Strategy Group

Carers Strategy Group

Greater Manchester ICP – Equality Impact Assessment Panel

Continuing Health Care Panel

Unlocking Wellbeing Partnership Group

Bolton Oral Health Task Group

#### **Working with Healthwatch England**

We continue to be supported by Healthwatch England who provide our website support, training and governance support. We share all our intelligence with Healthwatch England and they in turn escalate national feedback direct to Westminster.



# VOICE: LOCAL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### Financial review

In 2023/24 the organisation continued to hold the Healthwatch contract for Bolton. We have been informed that we are to be contracted to provide a Healthwatch function until the end of March 2026, with annual income of £125k, and there will be no tendering process.

The financial performance of the organisation is shown in the Statement of Financial Activities on page 10 and its financial position at year end is outlined in the balance sheet on page 11.

#### Reserves policy

The charity ended the 2023/24 financial year with free reserves of £74,812. A review of our reserves policy concluded that we should aim to:

- (a) ensure that the organisation can cover its liabilities and
- (b) work towards maintaining free reserves equivalent to at least 3 months' operating costs.

At the end of the 2023/24 financial year our free reserves of £74,812 enable us to more than satisfy both these measures. However, as explained earlier in the Plans for 2024-25, our funding for the next 3 years will be extremely tight. We will need to operate with just 3 staff members and no physical office, and it is likely that we will need to utilise our free reserves to sustain us through the next 3 years.

#### Risk review

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to those risks.

#### Operational Changes

Trustees agreed that the physical office at 27 Silverwell St should be dispensed with. This is due to budget restraints, small staff team and staff working remotely. Staff have work stations set up in their own homes since the Covid 19 pandemic. This was fully discussed with Local Authority commissioners and an impact assessment exercise was undertaken. Therefore, the office was closed on 31st July 2023. Costings were done to look at the financial impact of closing the office. It was agreed that as the charity was still under contract with the company providing the printer/photocopier – that this contract be bought out.

Advice was taken on the disposal of confidential paper files and old computer equipment/telephones etc. A security company was appointed to securely shred and dispose of these materials and a certificate of destruction was obtained.

A cloud based telephone system was commissioned to allow staff to make telephone calls whilst working at home. The current telephone number was also ported over so no change to this was needed. A P.O. Box Number was also set up to ensure post could be received. All insurers, HMRC, Charity Commission and suppliers were notified of the changes.

Regarding the public having access to face to face meetings with staff, arrangements were made to use an office in the Bolton CVS building as and when necessary. Staff also utilise Bolton CVS printing and photocopying facilities.

# VOICE: LOCAL

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

---

### Structure, governance and management

Voice: Local was set up under the name Healthwatch Bolton by statute in April 2013 with a 'Shadow Board' and a parent company (The BHA for Equality) appointed by the Local Authority. In May 2014 Healthwatch Bolton became constituted in its own right and registered with the Charity Commission. The registered charity number is 1157070. Healthwatch Bolton became fully independent in July 2015.

In 2017 the charity changed its name to Voice: Local, retaining its original charity status and charity number. Voice: Local is used as a contractual name and the organisation continues to operate under the Healthwatch Bolton name in terms of its day-to-day activities and public awareness of it.

The trustees who served during the year and up to the date of signature of the financial statements were:

A Schenk

J Sherrington (Deceased 30 June 2023)

J Fawcett

S Merchant

T Boylin (Resigned 31 August 2023)

U Badat

H Osman

K Syeda

The current Board of Trustees remains as the governing body. The Board continued to consider matters of risk and to support the staff to develop and pursue new avenues for obtaining funding and developing services relevant to the charities overall mandate and to provide active and effective support to the Operations Manager.

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

*Jim Fawcett*

**J Fawcett**

Trustee

Dated: 24 June 2024

## **VOICE: LOCAL**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024**

---

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

# VOICE: LOCAL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VOICE: LOCAL

---

I report to the trustees on my examination of the financial statements of VOICE: Local (the charity) for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

David Kay, FCA  
Barlow Andrews LLP  
Chartered Accountants  
Carlyle House  
78 Chorley New Road  
Bolton

Dated: 24 June 2024

## VOICE: LOCAL

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b><u>Income from:</u></b>			
Income from charitable activities	2	127,027	151,523
<b><u>Expenditure on:</u></b>			
Expenditure on charitable activities	3	136,811	142,941
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(9,784)	8,582
Fund balances at 1 April 2023		88,079	79,497
<b>Fund balances at 31 March 2024</b>		78,295	88,079

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

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

## VOICE: LOCAL

### BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	9		3,483		5,273
<b>Current assets</b>					
Debtors	10	554		1,049	
Cash at bank and in hand		79,348		90,685	
		<u>79,902</u>		<u>91,734</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(5,090)</u>		<u>(8,928)</u>	
Net current assets			74,812		82,806
<b>Total assets less current liabilities</b>			<u>78,295</u>		<u>88,079</u>
<b>Income funds</b>					
Unrestricted funds			78,295		88,079
			<u>78,295</u>		<u>88,079</u>

The financial statements were approved by the Trustees on 24 June 2024

*Jim Fawcett*

J Fawcett  
Trustee

# VOICE: LOCAL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

### 1 Accounting policies

#### Charity information

VOICE: Local is a CIO constituted in its own right and registered with the Charity Commissioner. The registered charity number is 1157070. The charity was previously called Healthwatch Bolton.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 charity. 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 charity 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.

#### 1.4 Income

Income is recognised when the charity 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.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them. It also includes costs associated with meeting the constitutional and statutory requirements of the charity, the professional fees and costs linked to the strategic management of the charity and costs associated with the staffing and the general running of the charity.

## VOICE: LOCAL

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

---

#### 1 Accounting policies (Continued)

##### 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	25% straight line
-----------	-------------------

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Impairment of financial assets**

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.



## VOICE: LOCAL

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

---

#### 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 charity 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.

#### 2 Income from charitable activities

	2024 £	2023 £
Bolton MBC	125,000	149,000
Other income	2,027	2,523
	<u>127,027</u>	<u>151,523</u>

## VOICE: LOCAL

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

#### 3 Expenditure on charitable activities

	2024 £	2023 £
Staff costs and benefits	107,401	113,957
Travel and accommodation	1,834	197
Books and subscriptions	-	1,613
Telephone and internet	3,092	2,811
IT support and other computer costs	5,203	3,069
Equipment lease and maintenance	1,334	2,348
Legal and professional fees	3,520	2,378
Property rents, running costs and repairs	3,744	8,527
Advertising, photocopying, postage and stationery	6,178	1,782
Sundry running costs	408	1,925
Staff training	45	607
	<u>132,759</u>	<u>139,214</u>
Share of support costs (see note 4)	1,790	1,507
Share of governance costs (see note 4)	2,262	2,220
	<u>136,811</u>	<u>142,941</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>136,811</u>	<u>142,941</u>

#### 4 Support and governance costs

	Support costs £	Governance costs £	2024 £	2023 £	Basis of allocation
Depreciation	1,790	-	1,790	1,507	Usage
Accounts/examination	-	2,262	2,262	2,220	Governance
	<u>1,790</u>	<u>2,262</u>	<u>4,052</u>	<u>3,727</u>	
Analysed between					
Charitable activities	<u>1,790</u>	<u>2,262</u>	<u>4,052</u>	<u>3,727</u>	

## VOICE: LOCAL

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

---

<b>5</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>

The net movement in funds is stated after charging:

Fees payable for the independent examination of the charity's financial statements	2,262	2,220
Depreciation of owned tangible fixed assets	1,790	1,507
	<u>          </u>	<u>          </u>

#### **6 Trustees**

None of the trustees (or any persons connected with them) received any remuneration, reimbursed expenses or benefits from the charity during the year. No trustee expenses have been incurred.

#### **7 Employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Management and service	3	4
	<u>          </u>	<u>          </u>

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	98,594	107,761
Social security costs	4,902	2,385
Other pension costs	3,905	3,811
	<u>          </u>	<u>          </u>
	107,401	113,957
	<u>          </u>	<u>          </u>

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

The remuneration of key management personnel was as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	38,692	36,652
	<u>          </u>	<u>          </u>

#### **8 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.

## VOICE: LOCAL

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

#### 9 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 1 April 2023	7,161
At 31 March 2024	7,161
<b>Depreciation and impairment</b>	
At 1 April 2023	1,888
Depreciation charged in the year	1,790
At 31 March 2024	3,678
<b>Carrying amount</b>	
At 31 March 2024	3,483
At 31 March 2023	5,273

#### 10 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	554	1,049

#### 11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	3,356
Trade creditors	125	530
Other creditors	424	543
Accruals and deferred income	4,541	4,499
	5,090	8,928

#### 12 Retirement benefit schemes

	2024 £	2023 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	3,905	3,811

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

## VOICE: LOCAL

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

---

#### 13 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 £	At 31 March 2024 £
General funds	88,079	127,027	(136,811)	78,295
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
General funds	79,497	151,523	(142,941)	88,079
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 14 Related party transactions

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