

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

England & Wales · Charity number 1160914

## Details

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Other names	VCAEC
Status	Registered
Legal form	CIO
Registered	2015-03-16
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Vcaec Rear Offices 24 Barton Road Ely Cambridgeshire CB7 4DE
Phone	01353666166
Email	<a href="mailto:info@vcaec.org.uk">info@vcaec.org.uk</a>
Website	<a href="http://www.vcaec.org.uk">www.vcaec.org.uk</a>

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE.A) TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN THE LOCAL GOVERNMENT DISTRICT OF EAST CAMBRIDGESHIRE AND ITS NEIGHBOURHOOD (HEREINAFTER CALLED "THE AREA OF BENEFIT") BY ASSOCIATING TOGETHER VOLUNTEERS AND ORGANISATIONS IN THE ADVANCEMENT OF EDUCATION, THE PROTECTION OF HEALTH AND THE RELIEF OF POVERTY, DISTRESS AND SICKNESS;B) TO PROMOTE AND ORGANISE CO-OPERATION IN THE ACHIEVEMENT OF THE ABOVE PURPOSES AND TO THAT END TO BRING TOGETHER REPRESENTATIVES OF THE VOLUNTARY ORGANISATIONS AND STATUTORY AUTHORITIES WITHIN THE AREA OF BENEFIT; PROVIDED THAT IN CARRYING OUT THESE CHARITABLE PURPOSES, THE CHARITY WILL SEEK TO CHALLENGE ALL FORMS OF OPPRESSION AND INEQUALITY AND TO GIVE PRIORITY TO WORKING WITH PEOPLE WHOSE FULL PARTICIPATION IN SOCIETY IS LIMITED BY ECONOMIC, POLITICAL AND SOCIAL DISADVANTAGE.

**Activities:** To promote any charitable purposes for the benefit of the community in the local government district of East Cambridgeshire and its neighbourhood by associating together volunteers and organisations

in the advancement of education, the protection of health and the relief of poverty distress and sickness.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies

## Geography

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- Cambridgeshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£84,816	£83,344	-	-
2024-03-31	£79,426	£79,709	-	-
2023-03-31	£85,709	£89,251	-	-
2022-03-31	£85,605	£97,688	-	-
2021-03-31	£108,483	£111,542	-	-

## Trustees

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Name	Role	Appointed
Elisabeth Every	Chair	2016-06-20
Carly Mason		2025-02-27
DAVID OGILVIE		2019-10-21
David Pasek		2018-08-10
Michael Creedon		2025-09-15
Michael Wheatley		2025-09-15
Yinka Ojuri		2025-09-15

**VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE**

England & Wales - Charity number 1160914

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# Accounts

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Charity registration number 1160914 (England and Wales)

**VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	E Every, Chairperson R Mair D Ogilvie D Pasek C Mason	(Appointed 27 February 2025)
<b>Charity number (England and Wales)</b>	1160914	
<b>Registered office</b>	Rear Offices Centre E 24 Barton Road Ely Cambridgeshire CB7 4DE	
<b>Independent examiner</b>	I G C Piper, F.C.A. Partner, Whitings LLP George Court Bartholemews Walk Ely Cambridgeshire CB7 4JW	
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

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# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

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# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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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 charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### Objectives and activities

VCAEC objectives are:

- To promote any charitable purposes for the benefit of the community in the local government district of East Cambridgeshire and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness.
- To promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council representatives of the voluntary organisations and statutory authorities within the East Cambridgeshire and its neighbourhood.
- To bring together representatives of the local and statutory sectors so that areas of mutual concern can be discussed.
- To feedback the concerns of local groups to policy makers, as part of the local government network.
- To particularly support the advancement of education, the protection of health and the relief of poverty, distress and sickness.
- To seek to challenge forms of expression and inequality and to give priority to working with people whose full participation in society is limited by economic, political and social disadvantage.

Provided that in carrying out these charitable purposes, VCAEC will seek to challenge all forms of oppression and inequality and to give priority to working with people whose full participation in society by economic, political and social disadvantage.

### Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Activities

The Trustees are pleased that we have continued to provide invaluable services to the community this year.

Given that the added value of volunteers working for the organisation, as office volunteers, drivers, gardeners and trustees, we estimate a further £11,008 of assistance in monetary terms (based on Sanctuary Housing's hourly rate and on costs for voluntary work of £14.05 per hour). This has not taken into account the volunteers we have recruited and deployed to other voluntary organisations in East Cambridgeshire who, in turn, are generating voluntary hours and adding value on a daily basis. Whilst this is an impossible figure to monitor or quantify, it still provides thousands of pounds of added value to the local community.

The Social Car Scheme continues to be popular and demand is growing. It is a vital service largely providing transport to medical appointments. It is particularly important as the existing transport infrastructure is inadequate in this rural area. 24 volunteer drivers undertook 3,771 journeys covering 73,356 miles and using 4,504 volunteer driver hours.

The Helping Hands gardening project which is supported by a hard working team of 9 volunteers also continue to be in demand. We completed 311 tasks from small maintenance jobs to complete garden clearances. This project continues to benefit both the volunteers on the project and those for whom the work is completed. The volunteers carried out 2,325 hours of work during the year.

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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However, the core costs of delivering the services have continued to increase over this year. We have worked hard as always to reduce these costs whilst continuing to maintain a good level of service. External funding to support these activities is always difficult to find. This year it has been particularly challenging to obtain additional funding as we are always bidding for this in competition with other valuable charitable services. We are, therefore, very grateful to our funders who have provided us with eh resources to continue running our services this year.

### **Achievements and performance**

*Significant activities and achievements against objectives*

#### **Financial review**

The operating surplus in the unrestricted general fund for the period amounted to £97 (2024 - £3,803). The operating surplus in the restricted funds for the period amounted to £1,375 (2024 - deficit £4,086).

#### *Going concern*

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### *Reserves policy*

The Trustees consider it prudent to hold reserves to cover anticipated future running costs. The General Funds and the Emergency operating funds stands at £19,917 (2024 - £22,275) which together with the funding already promised secures the future of the volunteer centre for the forthcoming year.

Sufficient reserves are maintained to ensure that the charity's future expenditure objectives can be met, given certain assumptions made about future income streams. The Trustees believe that a 3 month provision should be sufficient,

### **Structure, governance and management**

The Charity's constitution was adopted on 16 March 2015.

Voluntary and Community Action East Cambridgeshire (VCAEC) was established many years ago as a Charitable Organisation.

The whole undertaking of the Charitable Association (Registration No. 1039159) was passed to the Charitable Incorporated organisation (CIO) on 1 April 2015 and the Charitable Association was removed from the Charity Commissioner's register on February 2017.

The CIO constitution was adopted on 16 March 2015 in preparation for the transfer on 1 April 2015.

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

E Every, Chairperson

R Mair

S Twigden

(Resigned 2 June 2025)

D Ogilvie

S Uttridge

(Resigned 6 January 2025)

D Pasek

C Mason

(Appointed 27 February 2025)

#### *Recruitment and appointment of trustees*

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Voluntary and Community Action East Cambridgeshire (VCAEC) and its property shall be administered and managed in accordance with its constitution by the members of the Board of Trustees. Members of the management committee and trustees are listed on page 1

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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

E Every, Chairperson  
Trustee

20 October 2025

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2025*

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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.

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

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I report to the trustees on my examination of the financial statements of VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE (the charity) for the year ended 31 March 2025.

#### 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.

I report in respect of my examination of the charity'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.

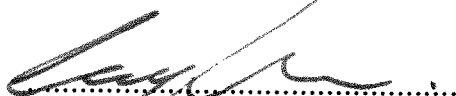
#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



I.G.C. Piper, Partner  
Whitings LLP  
George Court  
Bartholemews Walk  
Ely  
Cambridgeshire  
CB7 4JW

21 October 2025

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	2	30,770	30,689	61,459	41,867	15,795	57,662
Charitable activities	3	9,800	12,947	22,747	8,500	12,840	21,340
Investments	4	610	-	610	426	-	426
<b>Total income</b>		<u>41,180</u>	<u>43,636</u>	<u>84,816</u>	<u>50,793</u>	<u>28,635</u>	<u>79,428</u>
<b>Expenditure on:</b>							
Charitable activities	5	41,083	42,261	83,344	46,990	32,721	79,711
<b>Total expenditure</b>		<u>41,083</u>	<u>42,261</u>	<u>83,344</u>	<u>46,990</u>	<u>32,721</u>	<u>79,711</u>
<b>Net income/(expenditure)</b>		97	1,375	1,472	3,803	(4,086)	(283)
Transfers between funds		(2,455)	2,455	-	-	-	-
<b>Net movement in funds</b>	6	(2,358)	3,830	1,472	3,803	(4,086)	(283)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>22,275</u>	<u>7,616</u>	<u>29,891</u>	<u>18,472</u>	<u>11,702</u>	<u>30,174</u>
<b>Fund balances at 31 March 2025</b>		<u>19,917</u>	<u>11,446</u>	<u>31,363</u>	<u>22,275</u>	<u>7,616</u>	<u>29,891</u>

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

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

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	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	10		5,657		7,068
<b>Current assets</b>					
Trade and other receivables	11	309		11,400	
Cash at bank and in hand		31,030		30,504	
		<u>31,339</u>		<u>41,904</u>	
<b>Current liabilities</b>	12	(5,633)		(19,081)	
<b>Net current assets</b>			25,706		22,823
<b>Total assets less current liabilities</b>			<u>31,363</u>		<u>29,891</u>
<b>The funds of the charity</b>					
Restricted income funds	14		11,446		7,616
Unrestricted funds	15		19,917		22,275
			<u>31,363</u>		<u>29,891</u>

The financial statements were approved by the trustees on 20 October 2025

E Every, Chairperson  
Trustee

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Voluntary & Community Action East Cambridgeshire is Charitable Incorporated Organisation (CIO) registered on 16 March 2015.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Property, plant and equipment

Property, plant and equipment 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:

Other fixed assets	4 years straight line
Computers	3 or 5 years straight ;ine
Motor vehicles	20% reducing balance

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.

#### 1.7 Impairment of non-current 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 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.

#### 1.9 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.

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### *Basic financial assets*

Basic financial assets, which include trade and other receivables 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.

#### *Basic financial liabilities*

Basic financial liabilities, including trade and other payables and bank loans 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 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 donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	2,255	30,689	32,944	2,064	15,795	17,859
Grants	28,515	-	28,515	39,803	-	39,803
	<u>30,770</u>	<u>30,689</u>	<u>61,459</u>	<u>41,867</u>	<u>15,795</u>	<u>57,662</u>

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income</b>						
Management charge	9,800	-	9,800	8,500	-	8,500
Transport grant	-	12,947	12,947	-	12,840	12,840
	<u>9,800</u>	<u>12,947</u>	<u>22,747</u>	<u>8,500</u>	<u>12,840</u>	<u>21,340</u>

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>610</u>	<u>426</u>

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

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

### 5 Expenditure on charitable activities

	Unrestricted		Social car scheme		Helping hands		Total		Unrestricted		Social car scheme		Helping hands		Total	
	2025	£	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£	2024	£
<b>Direct costs</b>																
Staff costs	24,837		6,527		16,140		47,504		25,853		-		14,745		40,598	
Depreciation and impairment	802		-		12		814		1,002		762		(746)		1,018	
Repairs	281		-		995		1,276		2,039		-		848		2,887	
Insurance	1,492		-		-		1,492		1,254		-		-		1,254	
Administration	625		-		-		625		1,139		-		-		1,139	
Telephone	2,977		-		-		2,977		3,648		-		-		3,648	
Stationery	1,575		650		-		2,225		2,509		147		-		2,656	
Sundries	322		-		-		322		204		-		-		204	
Computer maintenance	668		-		-		668		650		-		-		650	
Vehicle expenses	-		-		988		988		-		-		486		486	
Volunteer expenses	-		642		3,310		3,952		-		1,432		3,193		4,625	
Drivers expenses	177		-		3,197		3,374		1,184		3,354		-		4,538	
Management charge	-		7,500		2,300		9,800		-		7,500		1,000		8,500	
Recruitment & training costs	659		-		-		659		1,353		-		-		1,353	
Subscription costs	173		-		-		173		65		-		-		65	
Rent and rates	4,605		-		-		4,605		4,270		-		-		4,270	
Accountancy	1,890		-		-		1,890		1,820		-		-		1,820	
	<u>41,083</u>		<u>15,319</u>		<u>26,942</u>		<u>83,344</u>		<u>46,990</u>		<u>13,195</u>		<u>19,526</u>		<u>79,711</u>	
	<u>41,083</u>		<u>15,319</u>		<u>26,942</u>		<u>83,344</u>		<u>46,990</u>		<u>13,195</u>		<u>19,526</u>		<u>79,711</u>	



# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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<b>6</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	1,890	1,820
	Depreciation of owned property, plant and equipment	1,411	1,764
		<u>          </u>	<u>          </u>

### 7 Trustees

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

### 8 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	3	3
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	45,553	39,510
Other pension costs	1,951	1,088
	<u>          </u>	<u>          </u>
	<u>47,504</u>	<u>40,598</u>

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

### 9 Taxation

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

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 10 Property, plant and equipment

	Other fixed assets	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	3,797	17,509	7,140	28,446
Disposals	-	(1,287)	-	(1,287)
At 31 March 2025	3,797	16,222	7,140	27,159
<b>Depreciation and impairment</b>				
At 1 April 2024	3,797	13,487	4,094	21,378
Depreciation charged in the year	-	802	609	1,411
Eliminated in respect of disposals	-	(1,287)	-	(1,287)
At 31 March 2025	3,797	13,002	4,703	21,502
<b>Carrying amount</b>				
At 31 March 2025	-	3,220	2,437	5,657
At 31 March 2024	-	4,022	3,046	7,068

### 11 Trade and other receivables

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade receivables	309	11,400

### 12 Current liabilities

	Notes	2025	2024
		£	£
Other taxation and social security		551	2,016
Deferred income		2,390	12,870
Trade payables		568	1,046
Accruals		2,124	3,149
		5,633	19,081

### 13 Retirement benefit schemes

	2025	2024
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	1,951	1,088

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Retirement benefit schemes

(Continued)

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.

#### 14 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 £	Transfers £	At 31 March 2025 £
Social car scheme	6,948	13,662	(15,317)	-	5,293
Helping hands	123	29,974	(26,944)	3,000	6,153
What's your game	545	-	-	(545)	-
	<u>7,616</u>	<u>43,636</u>	<u>(42,261)</u>	<u>2,455</u>	<u>11,446</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Social car scheme	5,968	14,173	(13,193)	-	6,948
Helping hands	5,189	14,462	(19,528)	-	123
What's your game	545	-	-	-	545
	<u>11,702</u>	<u>28,635</u>	<u>(32,721)</u>	<u>-</u>	<u>7,616</u>

#### 15 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 £	Transfers £	At 31 March 2025 £
Emergency operating fund	10,000	-	-	-	10,000
General fund	12,275	41,180	(41,083)	(2,455)	9,917
	<u>22,275</u>	<u>41,180</u>	<u>(41,083)</u>	<u>(2,455)</u>	<u>19,917</u>

# VOLUNTARY AND COMMUNITY ACTION EAST CAMBRIDGESHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 15 Unrestricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Emergency operating fund	10,000	-	-	-	10,000
General fund	8,472	50,793	(46,990)	-	12,275
	<u>18,472</u>	<u>50,793</u>	<u>(46,990)</u>	<u>-</u>	<u>22,275</u>

#### 16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Property, plant and equipment	3,220	2,437	5,657
Current assets/(liabilities)	16,697	9,009	25,706
	<u>19,917</u>	<u>11,446</u>	<u>31,363</u>
	<u>Unrestricted funds 2024 £</u>	<u>Restricted funds 2024 £</u>	<u>Total 2024 £</u>
<b>At 31 March 2024:</b>			
Property, plant and equipment	4,022	3,046	7,068
Current assets/(liabilities)	18,253	4,570	22,823
	<u>22,275</u>	<u>7,616</u>	<u>29,891</u>

#### 17 Related party transactions

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

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# Accounts

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Whitings LLP**  
**Chartered Accountants & Business Advisers**  
**George Court**  
**Bartholomew's Walk**  
**Ely**  
**Cambridgeshire**  
**CB7 4JW**

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**Trustees**

R Mair, Trustee  
S Twigden, Trustee  
L Every, Chairman  
D Ogilvie, Trustee  
S Uttridge, Treasurer  
D Pasek, Trustee

**Charity registered number**

1160914

**Principal office**

Rear Offices  
24 Barton Road  
Ely  
Cambridgeshire  
CB7 4DE

**Independent Examiner**

I G C Piper  
George Court  
Bartholomew's Walk  
Ely  
Cambridgeshire  
CB7 4JW

**Bankers**

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees present their annual report together with the financial statements of the Voluntary & Community Action East Cambridgeshire for the Year 1 April 2023 to 31 March 2024.

#### **Objectives and activities**

##### **a. Policies and objectives**

VCAEC objectives are:

- a) To promote any charitable purposes for the benefit of the community in the local government district of East Cambridgeshire and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness.
- b) To promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council representatives of the voluntary organisations and statutory authorities within the East Cambridgeshire and its neighbourhood.
- c) To bring together representatives of the local voluntary and statutory sectors so that areas of mutual concern can be discussed.
- d) To feedback the concerns of local groups to policy makers, as part of the local government network.
- e) To particularly support the advancement of education, the protection of health and the relief of poverty, distress and sickness.
- f) To seek to challenge forms of oppression and inequality and to give priority to working with people whose full participation in society is limited by economic, political and social disadvantage.

Provided that in carrying out these charitable purposes, VCAEC will seek to challenge all forms of oppression and inequality and to give priority to working with people whose full participation in society is limited by economic, political and social disadvantage.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing VCAEC's aims and objectives

##### **b. Main activities undertaken to further the Charity's purposes for the public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing VCAEC's aims and objectives.

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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

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#### **Achievements and performance**

##### **a. Review of activities**

The Trustees are pleased that we have continued to provide invaluable services to the community this year.

Given the added value of volunteers working for the organisation, as office volunteers, drivers, gardeners and trustees, we estimate a further £96,982.93 of assistance in monetary terms (based on Sanctuary's Housing's hourly rate and on costs for voluntary work of £14.05 per hour).

This has not taken into account the volunteers we have recruited and deployed to other voluntary organisations in East Cambridgeshire who, in turn, are generating voluntary hours and adding value on a daily basis. Whilst this is an impossible figure to monitor or quantify, it still provides thousands of pounds of added value to the community. existing inadequate transport infrastructure in this rural area.

The Social Car Scheme continues to be popular and demand is growing. It is a vital service largely providing transport to medical appointments. It is particularly important as the existing transport infrastructure is inadequate in this rural area.

Twenty nine volunteer drivers undertook 4,009 journeys, covering 74,268 miles and using 4,145 volunteer driver hours.

The Helping Hands Garden project which is supported by a hard working team of 11 volunteers also continues to be in demand.

We completed 256 tasks from small maintenance jobs to complete garden clearances. This project continues to benefit both the volunteers on the project and those for whom the work is completed. The volunteers carried out around 1,835 hours of work during the year.

However, the core costs of delivering the services have continued to increase over this year. We have worked hard as always to reduce these costs whilst continuing to maintain a good level of service. External funding to support these activities is always difficult to find. This year it has been particularly challenging to obtain additional funding as we are always bidding for this in competition with other valuable charitable services. We are, therefore, very grateful to our funders who have provided us with the resources to continue running our services for this year.

##### **b. Investment policy and performance**

The operating surplus in the unrestricted general fund for the period amount to £3,803 (2023 - £1,523). The operating deficit in the restricted funds for the period accounted to £4,086 (2023 - £5,067).

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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

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#### **b. Reserves policy**

The trustees consider it prudent to hold reserves to cover anticipated future running costs. The General Funds and the Emergency operating funds stands at £22,275 (2023 - £18,472) which together with funding already promised secures the future of the volunteer centre for the forthcoming year.

Sufficient reserves are maintained to ensure that the charity's future expenditure objectives can be met, given certain assumptions made about future income streams. The Trustees believe that a 3 month provision should be sufficient.

#### **Structure, governance and management**

##### **a. Constitution**

The Charity's constitution was adopted on 16 March 2015.

Voluntary and Community Action East Cambridgeshire (VCAEC) was established many years ago as a Charitable Organisation.

The whole undertaking of the Charitable Association (Registration No 1039159) was passed to the Charitable Incorporated Organisation (CIO) on 1 April 2015 and the Charitable Association was removed from the Charity Commissioner's register in February 2017.

The CIO constitution was adopted on 16 March 2015 in preparation for the transfer on 1 April 2015.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

##### **c. Organisational structure and decision-making policies**

Voluntary and Community Action East Cambridgeshire (VCAEC) and its property shall be administered and managed in accordance with its constitution by the members of the Board of Trustees. Members of the management committee and trustees are listed on page 1.

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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

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#### Statement of Trustees' responsibilities

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 & 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

**L Every**

Chairman

Date: 22 October 2024

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

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**Independent examiner's report to the Trustees of Voluntary & Community Action East  
Cambridgeshire ('the Charity')**

I report to the charity Trustees on my examination of the accounts of 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 accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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**Independent examiner's statement**

Your attention is drawn to the fact that the Charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Signed:

Dated: 22 October 2024

I G C Piper

F.C.A

Partner  
Whitings LLP  
George Court  
Bartholomew's Walk  
Ely  
Cambridgeshire  
CB7 4JW

**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
<b>Income from:</b>					
Donations and legacies	2	15,793	41,867	57,661	58,246
Charitable activities	3	12,840	-	12,840	14,474
Investments	4	-	426	426	489
Other income		-	8,500	8,500	12,500
<b>Total income</b>		<b>28,633</b>	<b>50,793</b>	<b>79,426</b>	<b>85,709</b>
<b>Expenditure on:</b>					
Raising funds		32,719	46,990	79,709	89,251
<b>Total expenditure</b>		<b>32,719</b>	<b>46,990</b>	<b>79,709</b>	<b>89,251</b>
<b>Net movement in funds</b>		<b>(4,086)</b>	<b>3,803</b>	<b>(283)</b>	<b>(3,542)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		11,703	18,472	30,175	33,717
Net movement in funds		(4,086)	3,803	(283)	(3,542)
<b>Total funds carried forward</b>		<b>7,617</b>	<b>22,275</b>	<b>29,892</b>	<b>30,175</b>

The Statement of financial activities includes all gains and losses recognised in the Year.

The notes on pages 10 to 19 form part of these financial statements.

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**BALANCE SHEET  
AS AT 31 MARCH 2024**

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	7,068	5,832
		7,068	5,832
<b>Current assets</b>			
Debtors	9	11,400	2,790
Cash at bank and in hand		30,504	58,528
		41,904	61,318
Creditors: amounts falling due within one year	10	(19,079)	(36,975)
<b>Net current assets</b>		22,825	24,343
<b>Total assets less current liabilities</b>		29,893	30,175
<b>Net assets excluding pension asset</b>		29,893	30,175
<b>Total net assets</b>		29,893	30,175
<b>Charity funds</b>			
Restricted funds	11	7,618	11,703
Unrestricted funds	11	22,275	18,472
<b>Total funds</b>		29,893	30,175

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**S Uttridge**  
Treasurer  
Date: 22 October 2024

The notes on pages 10 to 19 form part of these financial statements.

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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

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#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Voluntary & Community Action East Cambridgeshire meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

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1. Accounting policies (continued)

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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

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#### 1. Accounting policies (continued)

##### 1.3 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

##### 1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

##### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Motor vehicles	- 20% reducing balance
Computer & office equipment	- 3 or 5 years straight line
Other fixed assets	- 4 years straight line

##### 1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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

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**1. Accounting policies (continued)**

**1.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**1.9 Financial instruments**

The Charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.10 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the Year.

**1.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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

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**2. Income from donations and legacies**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Donations & gifts	-	2,064	<b>2,064</b>
Grants	15,793	39,803	<b>55,596</b>
	<hr/>	<hr/>	<hr/>
	<b>15,793</b>	<b>41,867</b>	<b>57,660</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations & gifts	17,398	1,889	19,287
Grants	11,839	27,120	38,959
	<hr/>	<hr/>	<hr/>
	<b>29,237</b>	<b>29,009</b>	<b>58,246</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**3. Income from charitable activities**

	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Transport	12,840	<b>12,840</b>
	<hr/>	<hr/>
	<b>12,840</b>	<b>12,840</b>
	<hr/> <hr/>	<hr/> <hr/>
	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Transport	14,474	14,474
	<hr/>	<hr/>
	<b>14,474</b>	<b>14,474</b>
	<hr/> <hr/>	<hr/> <hr/>

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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

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**4. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Bank interest receivable	426	<b>426</b>
	426	<b>426</b>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Rent	140	140
Bank interest receivable	349	349
	489	<b>489</b>

**5. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £1,820 (2023 - £1,000).

**6. Staff costs**

	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	<b>39,509</b>	46,079
Other pension costs	<b>1,088</b>	1,190
	<b>40,597</b>	<b>47,269</b>

The average number of persons employed by the Charity during the Year was as follows:

	<b>2024 No.</b>	<b>2023 No.</b>
	<b>3</b>	3
	<b>3</b>	<b>3</b>

No employee received remuneration amounting to more than £60,000 in either year.

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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

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**7. Trustees' remuneration and expenses**

During the Year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the Year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

**8. Tangible fixed assets**

	Motor vehicles £	Computer equipment £	Other fixed assets £	Total £
<b>Cost or valuation</b>				
At 1 April 2023	7,140	14,509	3,797	25,446
Additions	-	3,000	-	3,000
At 31 March 2024	7,140	17,509	3,797	28,446
<b>Depreciation</b>				
At 1 April 2023	3,332	12,485	3,797	19,614
Charge for the Year	762	1,002	-	1,764
At 31 March 2024	4,094	13,487	3,797	21,378
<b>Net book value</b>				
At 31 March 2024	3,046	4,022	-	7,068
<i>At 31 March 2023</i>	3,808	2,024	-	5,832

**9. Debtors**

	2024 £	2023 £
<b>Due within one year</b>		
Other debtors	11,400	2,790
	11,400	2,790

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VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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

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10. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,046	30,000
Other taxation and social security	2,016	200
Pension contributions	1,347	-
Accruals and deferred income	11,683	3,042
Grants deferred	2,987	3,733
	<u>19,079</u>	<u>36,975</u>

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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

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**11. Statement of funds**

**Statement of funds - current Year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
Emergency Operating Fund	10,000	-	-	10,000
General Funds	8,472	50,793	(46,990)	12,275
	18,472	50,793	(46,990)	22,275
<b>Restricted funds</b>				
Helping Hands	5,189	14,462	(19,526)	125
Social Car Scheme	5,968	14,172	(13,193)	6,947
Whats your game	546	-	-	546
	11,703	28,634	(32,719)	7,618
<b>Total of funds</b>	<b>30,175</b>	<b>79,427</b>	<b>(79,709)</b>	<b>29,893</b>

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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

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**11. Statement of funds (continued)**

**Statement of funds - prior Year**

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
<b>Unrestricted funds</b>				
Emergency Operating Fund	10,000	-	-	10,000
General Funds	6,949	41,998	(40,475)	8,472
	16,949	41,998	(40,475)	18,472
<b>Restricted funds</b>				
Helping Hands	11,801	17,054	(23,666)	5,189
Social Car Scheme	2,904	14,818	(11,754)	5,968
Whats your game	2,065	11,839	(13,358)	546
	16,770	43,711	(48,778)	11,703
<b>Total of funds</b>	33,719	85,709	(89,253)	30,175

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# Accounts

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Charity number: 1160914

**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE  
(Charitable Incorporated Organisation)**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**Whitings LLP**  
Chartered Accountants & Business Advisers  
George Court  
Bartholomew's Walk  
Ely  
Cambridgeshire  
CB7 4JW

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Trustees**

L Every, Chairman  
S Uttridge, Treasurer  
R Mair, Trustee  
D Ogilvie, Trustee  
S Twigden, Trustee

**Charity registered number**

1160914

**Principal office**

41e Forehill  
Ely  
Cambridgeshire  
CB7 4AA

**Independent Examiner**

I G C Piper, partner at Whittings LLP  
George Court  
Bartholomew's Walk  
Ely  
Cambridgeshire  
CB7 4JW

**Bankers**

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees present their annual report together with the financial statements of the charity Voluntary & Community East Cambridgeshire (the charity) for the year ended 31 March 2023.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### a. Constitution

The Charity's constitution was adopted on 16 March 2015.

Voluntary and Community Action East Cambridgeshire (VCAEC) was established many years ago as a Charitable Organisation.

The whole undertaking of the Charitable Association (Registration No 1039159) was passed to the Charitable Incorporated Organisation (CIO) on 1 April 2015 and the Charitable Association was removed from the Charity Commission's register in February 2017.

The CIO constitution was adopted on 16 March 2015 in preparation for the transfer on 1 April 2015.

##### b. Method of appointment or election of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

##### c. Organisational structure and decision making

Voluntary and Community Action East Cambridgeshire (VCAEC) and its property shall be administered and managed in accordance with its constitution by the members of the Board of Trustees. Members of the management committee and trustees are listed on page 1.

#### OBJECTIVES AND ACTIVITIES

##### a. Policies and objectives

VCAEC objectives are:

- a) to promote any charitable purposes for the benefit of the community in the local government district of East Cambridgeshire and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness;
- b) to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council representatives of the voluntary organisations and statutory authorities within the East Cambridgeshire and its neighbourhood.
- c) to bring together representatives of the local voluntary and statutory sectors so that areas of mutual concern can be discussed;
- d) to feed back the concerns of local groups to policy makers, as part of the local government network;
- e) to particularly support the advancement of education, the protection of health and the relief of poverty, distress and sickness;
- f) to seek to challenge all forms of oppression and inequality and to give priority to working with people

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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

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whose full participation in society is limited by economic, political and social disadvantage.

Provided that in carrying out these charitable purposes, VCAEC will seek to challenge all forms of oppression and inequality and to give priority to working with people whose full participation in society is limited by economic, political and social disadvantage.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing VCAEC's aims and objectives.

#### **b. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing VCAEC's aims and objectives.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **a. Review of activities**

Given the added value of volunteers working for the organisation, as office volunteers, drivers, gardeners and trustees, we estimate a further £100,738 of assistance in monetary terms (based on Sanctuary's Housing's hourly rate and on costs for voluntary work of £14.05 per hour).

This has not taken into account the volunteers we have recruited and deployed to other voluntary organisations in East Cambridgeshire who, in turn, are generating voluntary hours and adding value on a daily basis. Whilst this is an impossible figure to monitor or quantify, it still provides thousands of pounds of added value to the community. This is achieved working within a national and local environment post COVID of reducing numbers of volunteers coming forward which is concerning.

The Social Car Scheme continues to be popular and demand is growing. It is a vital service largely providing transport to medical appointments. It supports an existing inadequate transport infrastructure in this rural area.

Twenty seven volunteer drivers undertook 4,447 journeys, covering 73,163 miles and using 4,431 volunteer driver hours.

The Helping Hands Garden project which is supported by a hard working team of 7 volunteers continues to be in demand.

We completed 205 tasks from small maintenance jobs to complete garden clearances. This project continues to benefit both the volunteers on the project and those for whom the work is completed. The volunteers carried round out around 1,754 hours of work during the year.

VCAEC were successful in acquiring cheaper accommodation for the Volunteers Centre during the year. However, the core costs of delivering the services have increased over this year. We have worked hard to reduce these costs over the year whilst continuing to maintain a good level of service. External funding for core activities is always difficult to find, and this year it has been particularly challenging to obtain other funding as we are in competition with other valuable charitable services. We are grateful to our funders who have provided us with the resources to continue running our services for the next year.

##### **b. Investment policy and performance**

The operating surplus in the unrestricted general fund for the period amounted to £1,523 (2022 - deficit - £7,046). The operating deficit in the restricted funds for the period amounted to £5,067 (2022 - deficit £5,032).

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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

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#### FINANCIAL REVIEW

##### a. Reserves Policy

The trustees consider it prudent to hold reserves to cover anticipated future running costs. The General Funds and the Emergency operating fund stands at £18,472 which together with funding already promised, secures the future of the volunteer centre for the forthcoming year.

Sufficient reserves are maintained to ensure that the charity's future expenditure objectives can be met, given certain assumptions made about future income streams. The Trustees believe that a 3 month provision should be sufficient.

#### TRUSTEES' RESPONSIBILITIES STATEMENT

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 & 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 period. 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 judgments and accounting estimates that are reasonable and prudent;
- 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 proper accounting records that are sufficient to show and explain the charity's transactions and 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.

This report was approved by the Trustees, on 27/11/23 and signed on their behalf by:

  
.....  
L Every, Chairman

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VOLUNTARY & COMMUNITY ACTION  
EAST CAMBRIDGESHIRE (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the Year ended 31 March 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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.

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VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2023

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INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Signed:



Dated:

29-Nov-23

MR I G C PIPER, FCA  
Partner of Whitings LLP

George Court  
Bartholomew's Walk  
Ely  
Cambridgeshire  
CB7 4JW

VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>INCOME FROM:</b>					
Grants and donations	2	29,009	29,237	58,246	54,842
Charitable activities	3	-	14,474	14,474	12,642
Investments	4	489	-	489	5,626
Other income		12,500	-	12,500	12,500
<b>TOTAL INCOME</b>		<b>41,998</b>	<b>43,711</b>	<b>85,709</b>	<b>85,610</b>
<b>EXPENDITURE ON:</b>					
Raising funds		39,475	48,776	88,251	96,788
Charitable activities	5	1,000	-	1,000	900
<b>TOTAL EXPENDITURE</b>		<b>40,475</b>	<b>48,776</b>	<b>89,251</b>	<b>97,688</b>
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>					
		1,523	(5,065)	(3,542)	(12,078)
<b>NET MOVEMENT IN FUNDS</b>		<b>1,523</b>	<b>(5,065)</b>	<b>(3,542)</b>	<b>(12,078)</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		16,949	12,770	29,719	41,797
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>18,472</b>	<b>7,705</b>	<b>26,177</b>	<b>29,719</b>

The notes on pages 9 to 16 form part of these financial statements.

VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

BALANCE SHEET  
AS AT 31 MARCH 2023

	Note	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	8		5,832		4,774
<b>CURRENT ASSETS</b>					
Debtors	9	2,790		292	
Cash at bank and in hand		54,528		31,998	
		<u>57,318</u>		<u>32,290</u>	
<b>CREDITORS: amounts falling due within one year</b>	10	<b>(36,973)</b>		<b>(7,345)</b>	
<b>NET CURRENT ASSETS</b>			<u>20,345</u>		<u>24,945</u>
<b>NET ASSETS</b>			<u>26,177</u>		<u>29,719</u>
<b>CHARITY FUNDS</b>					
Restricted funds	11		7,706		12,770
Unrestricted funds	11		18,472		16,949
<b>TOTAL FUNDS</b>			<u>26,177</u>		<u>29,719</u>

The financial statements were approved by the Trustees on 27/11/2023 and signed on their behalf, by:

.....  
S Utridge, Treasurer

The notes on pages 9 to 16 form part of these financial statements.

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Voluntary & Community Action East Cambridgeshire constitutes a public benefit entity as defined by FRS 102.

##### 1.2 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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1. ACCOUNTING POLICIES (continued)

1.3 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	20% reducing balance
Computer & office equipment	-	3 or 5 years straight line
Other fixed assets	-	4 years straight line

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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1. ACCOUNTING POLICIES (continued)

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.9 Financial instruments

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**1. ACCOUNTING POLICIES (continued)**

**1.11 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

**1.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**1.13 Reserves**

Sufficient reserves are maintained to ensure that the charity's future expenditure objectives can be met, given certain assumptions made about future income streams. The Trustees believe that a 3 month provision should be sufficient.

**2. INCOME FROM GRANTS AND DONATIONS**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations & gifts	1,889	17,398	19,287	11,752
Grants	27,120	11,839	38,959	43,090
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	<b>29,009</b>	<b>29,237</b>	<b>58,246</b>	<b>54,842</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2022	<b>21,868</b>	<b>32,954</b>	<b>54,842</b>	

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Transport	-	14,474	14,474	12,642
	<u>-</u>	<u>14,474</u>	<u>14,474</u>	<u>12,642</u>
<i>Total 2022</i>	<u>-</u>	<u>12,642</u>	<u>12,642</u>	

**4. INVESTMENT INCOME**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Rent	140	-	140	5,621
Bank interest receivable	349	-	349	5
	<u>489</u>	<u>-</u>	<u>489</u>	<u>5,626</u>
<i>Total 2022</i>	<u>5,625</u>	<u>-</u>	<u>5,625</u>	

**5. GOVERNANCE COSTS**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Independent examiners fees	1,000	-	1,000	900
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>900</u>

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VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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6. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets: - owned by the charity	1,454	1,253

During the Year, no Trustees received any remuneration (2022 - £NIL).

During the Year, no Trustees received any benefits in kind (2022 - £NIL).

During the Year, no Trustees received any reimbursement of expenses (2022 - £NIL).

7. STAFF COSTS

Staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	46,079	51,766
Other pension costs	1,190	2,312
	<u>47,269</u>	<u>54,078</u>

The average number of persons employed by the charity during the Year was as follows:

2023	2022
No.	No.
3	3

No employee received remuneration amounting to more than £60,000 in either year.

VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

**8. TANGIBLE FIXED ASSETS**

	Motor vehicles £	Computer equipment £	Other fixed assets £	Total £
<b>Cost</b>				
At 1 April 2022	7,140	11,997	3,797	22,934
Additions	-	2,612	-	2,512
At 31 March 2023	<u>7,140</u>	<u>14,509</u>	<u>3,797</u>	<u>25,446</u>
<b>Depreciation</b>				
At 1 April 2022	2,380	11,983	3,797	18,160
Charge for the Year	952	502	-	1,454
At 31 March 2023	<u>3,332</u>	<u>12,485</u>	<u>3,797</u>	<u>19,614</u>
<b>Net book value</b>				
At 31 March 2023	<u>3,808</u>	<u>2,024</u>	<u>-</u>	<u>5,832</u>
At 31 March 2022	<u>4,760</u>	<u>14</u>	<u>-</u>	<u>4,774</u>

**9. DEBTORS**

	2023 £	2022 £
Other debtors	<u>2,790</u>	<u>292</u>

**10. CREDITORS: Amounts falling due within one year**

	2023 £	2022 £
Accruals and deferred income	33,240	2,679
Grant for purchase of fixed asset	3,733	4,666
	<u>36,973</u>	<u>7,345</u>

VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
Emergency Operating Fund	10,000	-	-	10,000
General Funds	6,949	41,998	(40,475)	8,472
	<u>16,949</u>	<u>41,998</u>	<u>(40,475)</u>	<u>18,472</u>
<b>Restricted funds</b>				
Helping Hands	7,801	17,054	(23,666)	1,189
Social Car Scheme	2,904	14,818	(11,754)	5,968
Whats your game	2,065	11,839	(13,356)	548
	<u>12,770</u>	<u>43,711</u>	<u>(48,776)</u>	<u>7,705</u>
Total of funds	<u>29,719</u>	<u>85,709</u>	<u>(89,251)</u>	<u>26,177</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
<b>General funds</b>				
Emergency Operating Fund	10,000	-	-	10,000
General Funds	13,995	40,013	(47,059)	6,949
	<u>23,995</u>	<u>40,013</u>	<u>(47,059)</u>	<u>16,949</u>
<b>Restricted funds</b>				
Helping Hands	6,057	20,142	(18,398)	7,801
Social Car Scheme	192	13,672	(10,960)	2,904
Whats your game	11,553	11,783	(21,271)	2,065
	<u>17,802</u>	<u>45,597</u>	<u>(50,629)</u>	<u>12,770</u>
Total of funds	<u>41,797</u>	<u>85,610</u>	<u>(97,688)</u>	<u>29,719</u>

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# Accounts

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE  
(Charitable Incorporated Organisation)**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

Whitings LLP  
Chartered Accountants & Business Advisers  
George Court  
Bartholomew's Walk  
Ely  
Cambridgeshire  
CB7 4JW

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Trustees**

L Every, Chairman (appointed 20 June 2016)  
D Pasek, Treasurer (appointed 1 August 2018)  
C Yarrow, Trustee (appointed 16 March 2015)  
R Mair, Trustee (appointed 16 March 2015)  
D Ogilvie, Trustee (appointed 16 March 2015)  
S Twigden, Trustee (appointed 20 November 2020)  
S Uttridge, Trustee (appointed 1 August 2018)

**Charity registered number**

1160914

**Principal office**

41e Forehill, Ely, Cambridgeshire, CB7 4AA

**Independent Examiner**

Whitings LLP, George Court, Bartholomew's Walk, Ely, Cambridgeshire, CB7 4JW

**Bankers**

CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

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The Trustees present their annual report together with the financial statements of the charity Voluntary & Community East Cambridgeshire (the charity) for the year ended 31 March 2022.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### a. Constitution

The Charity's constitution was adopted on 16 March 2015.

Voluntary and Community Action East Cambridgeshire (VCAEC) was established many years ago as a Charitable Organisation.

The whole undertaking of the Charitable Association (Registration No 1039159) was passed to the Charitable Incorporated Organisation (CIO) on 1 April 2015 and the Charitable Association was removed from the Charity Commission's register in February 2017.

The CIO constitution was adopted on 16 March 2015 in preparation for the transfer on 1 April 2015.

##### b. Method of appointment or election of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

##### c. Organisational structure and decision making

Voluntary and Community Action East Cambridgeshire (VCAEC) and its property shall be administered and managed in accordance with its constitution by the members of the Board of Trustees. Members of the management committee and trustees are listed on page 1.

#### OBJECTIVES AND ACTIVITIES

##### a. Policies and objectives

VCAEC objectives are:

- a) to promote any charitable purposes for the benefit of the community in the local government district of East Cambridgeshire and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness;
- b) to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council representatives of the voluntary organisations and statutory authorities within the East Cambridgeshire and its neighbourhood.
- c) to bring together representatives of the local voluntary and statutory sectors so that areas of mutual concern can be discussed;
- d) to feed back the concerns of local groups to policy makers, as part of the local government network;
- e) to particularly support the advancement of education, the protection of health and the relief of poverty, distress and sickness;
- f) to seek to challenge all forms of oppression and inequality and to give priority to working with people

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

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whose full participation in society is limited by economic, political and social disadvantage.

Provided that in carrying out these charitable purposes, VCAEC will seek to challenge all forms of oppression and inequality and to give priority to working with people whose full participation in society is limited by economic, political and social disadvantage.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing VCAEC's aims and objectives.

#### **b. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing VCAEC's aims and objectives.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **a. Review of activities**

The organisation has continued to progress, move forward and respond to local need in difficult economic circumstances caused by the Covid 19 pandemic. Whilst our activity levels were impacted in some areas, financially we have been able to manage our activities to ensure we have retained a healthy surplus and believe we are well positioned to move forward and develop our activities. Through funding applications on behalf of ourselves and local voluntary and community sectors (VCS) groups we managed to lever almost £45,000 in actual funds into the community.

Given the added value of volunteers working for the organisation, as office volunteers, drivers, project workers and trustees, we estimate a further £97,173 of assistance in monetary terms (based on Volunteering England's hourly rate and on costs for voluntary work of £12 per hour). Adding the training we provided our added value is estimated at circa £120,000, far more than expended on VCAEC.

This has not taken into account the volunteers we have recruited and deployed to other voluntary organisations in East Cambridgeshire who in turn are generating voluntary hours and adding value on a daily basis. Whilst this is an impossible figure to monitor or quantify it will provide thousands of pounds of added value to the community.

The "Helping Hands" project supported by a hard working team of volunteers has continued to be successful. We have successfully attracted funding to ensure the project has continued for a further year. We received over 83 referrals during the year and completed 133 tasks from small maintenance jobs to complete garden makeovers whilst operating outside the Covid lockdowns during the year. This project continues to benefit both the volunteers on the project and those for whom the work is completed.

The Social car service continues to be popular and a vital local service supporting the existing transport infrastructure in this rural area, to their credit our drivers operated throughout the Covid lockdowns. Utilising 30 volunteer drivers they undertook 2,704 journeys, covering 42,974 miles and using 2,942 volunteer driver hours. Volunteering remains high on the political agenda, Governments vision of the Community helping themselves and utilising local resources and Localism still warrants an increase in people needed as volunteers and wishing to offer time for voluntary work. Volunteering Cambridgeshire and Peterborough (VC&P), the Volunteer Centre Managers Network continues to support events throughout the county which encourages people to become involved in volunteering to add value to their communities

VCAEC supported local community groups and East Cambridgeshire District Council throughout the restrictions imposed by the Covid 19 pandemic and keeps a high profile and presence on various boards and relevant committees to represent the views and needs of VCSE across East Cambridgeshire.

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

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#### b. Investment policy and performance

The operating deficit in the unrestricted general fund for the period amounted to £6,964 (2021 - surplus £7,309).

#### FINANCIAL REVIEW

##### a. Reserves Policy

The trustees consider it prudent to hold reserves to cover anticipated future running costs. The General Funds and the Emergency operating fund stands at £17,031 which together with funding already promised, secures the future of the volunteer centre for the forthcoming year.

Sufficient reserves are maintained to ensure that the charity's future expenditure objectives can be met, given certain assumptions made about future income streams. The Trustees believe that a 3 month provision should be sufficient.

#### TRUSTEES' RESPONSIBILITIES STATEMENT

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 & 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 period. 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 judgments and accounting estimates that are reasonable and prudent;
- 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 proper accounting records that are sufficient to show and explain the charity's transactions and 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.

This report was approved by the Trustees, on

and signed on their behalf by:

  
.....  
L Every, Chairman

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VOLUNTARY & COMMUNITY ACTION  
EAST CAMBRIDGESHIRE (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the Year ended 31 March 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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.

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VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2022

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**INDEPENDENT EXAMINER'S STATEMENT**

Your attention is drawn to the fact that the charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Signed:



Dated:

31-Oct-22

**MR I G C PIPER FCA**  
**Partner of Whitings LLP**

George Court  
Bartholomew's Walk  
Ely  
Cambridgeshire  
CB7 4JW

**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>INCOME FROM:</b>					
Grants and donations	2	21,888	32,955	54,843	75,364
Charitable activities	3	-	12,642	12,642	13,289
Investments	4	5,625	-	5,625	5,561
Other income		12,500	-	12,500	16,000
<b>TOTAL INCOME</b>		<u>40,013</u>	<u>45,597</u>	<u>85,610</u>	<u>110,214</u>
<b>EXPENDITURE ON:</b>					
Raising funds		46,159	50,629	96,788	89,511
Charitable activities	5	900	-	900	864
<b>TOTAL EXPENDITURE</b>	6	<u>47,059</u>	<u>50,629</u>	<u>97,688</u>	<u>90,375</u>
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		(7,046)	(5,032)	(12,078)	19,839
<b>NET MOVEMENT IN FUNDS</b>		(7,046)	(5,032)	(12,078)	19,839
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		23,995	17,802	41,797	21,958
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>16,949</u></u>	<u><u>12,770</u></u>	<u><u>29,719</u></u>	<u><u>41,797</u></u>

The notes on pages 9 to 16 form part of these financial statements.


**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

**BALANCE SHEET  
AS AT 31 MARCH 2022**

	Note	£	2022 £	£	2021 £
<b>FIXED ASSETS</b>					
Tangible assets	9		4,774		6,027
<b>CURRENT ASSETS</b>					
Debtors	10	292		512	
Cash at bank and in hand		31,998		43,608	
		<u>32,290</u>		<u>44,120</u>	
<b>CREDITORS: amounts falling due within one year</b>	11	(7,345)		(8,350)	
<b>NET CURRENT ASSETS</b>			<u>24,945</u>		<u>35,770</u>
<b>NET ASSETS</b>			<u>29,719</u>		<u>41,797</u>
<b>CHARITY FUNDS</b>					
Restricted funds	12		12,770		17,802
Unrestricted funds	12		16,949		23,995
<b>TOTAL FUNDS</b>			<u>29,719</u>		<u>41,797</u>

The financial statements were approved by the Trustees on

and signed on their behalf, by:

  
D Pasek, Treasurer

The notes on pages 9 to 16 form part of these financial statements.

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Voluntary & Community Action East Cambridgeshire constitutes a public benefit entity as defined by FRS 102.

##### 1.2 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 1. ACCOUNTING POLICIES (continued)

##### 1.3 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

##### 1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	20% reducing balance
Computer & office equipment	-	3 or 5 years straight line
Other fixed assets	-	4 years straight line

##### 1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### 1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 1.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

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1. ACCOUNTING POLICIES (continued)

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.9 Financial instruments

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

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VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

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1. ACCOUNTING POLICIES (continued)

1.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.13 Reserves

Sufficient reserves are maintained to ensure that the charity's future expenditure objectives can be met, given certain assumptions made about future income streams. The Trustees believe that a 3 month provision should be sufficient.

2. INCOME FROM GRANTS AND DONATIONS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations & gifts	360	11,393	11,753	11,385
Grants	21,528	21,562	43,090	63,979
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	21,888	32,955	54,843	75,364
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2021	30,584	44,780	75,364	
	<hr/>	<hr/>	<hr/>	

**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Transport	-	12,642	12,642	13,289
	-	12,642	12,642	13,289
<i>Total 2021</i>	-	13,289	13,289	

**4. INVESTMENT INCOME**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Rent	5,620	-	5,620	5,550
Bank interest receivable	5	-	5	11
	5,625	-	5,625	5,561
<i>Total 2021</i>	5,561	-	5,561	

**5. GOVERNANCE COSTS**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Independent examiners fees	900	-	900	864

**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Expenditure on raising voluntary income	55,785	86	40,917	96,788	89,511
<b>Costs of raising funds</b>	<b>55,785</b>	<b>86</b>	<b>40,917</b>	<b>96,788</b>	<b>89,511</b>
Expenditure on governance	-	-	900	900	864
	<b>55,785</b>	<b>86</b>	<b>41,817</b>	<b>97,688</b>	<b>90,375</b>
<i>Total 2021</i>	<i>53,061</i>	<i>149</i>	<i>37,164</i>	<i>90,374</i>	

**7. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets: - owned by the charity	<b>1,253</b>	<b>733</b>

During the Year, no Trustees received any remuneration (2021 - £NIL).  
During the Year, no Trustees received any benefits in kind (2021 - £NIL).  
During the Year, no Trustees received any reimbursement of expenses (2021 - £NIL).

**8. STAFF COSTS**

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	<b>50,626</b>	48,716
Other pension costs	<b>5,159</b>	4,345
	<b>55,785</b>	<b>53,061</b>

The average number of persons employed by the charity during the Year was as follows:

	2022 No.	2021 No.
	3	3

No employee received remuneration amounting to more than £60,000 in either year.

**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**9. TANGIBLE FIXED ASSETS**

	Motor vehicles £	Computer equipment £	Other fixed assets £	Total £
<b>Cost</b>				
At 1 April 2021 and 31 March 2022	7,140	11,997	3,797	22,934
<b>Depreciation</b>				
At 1 April 2021	1,190	11,920	3,797	16,907
Charge for the Year	1,190	63	-	1,253
At 31 March 2022	2,380	11,983	3,797	18,160
<b>Net book value</b>				
At 31 March 2022	4,760	14	-	4,774
At 31 March 2021	5,950	77	-	6,027

**10. DEBTORS**

	2022 £	2021 £
Other debtors	292	512

**11. CREDITORS: Amounts falling due within one year**

	2022 £	2021 £
Accruals and deferred income	2,679	2,517
Grant for purchase of fixed asset	4,666	5,833
	7,345	8,350

**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**12. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
Emergency Operating Fund	10,000	-	-	10,000
General Funds	13,995	40,013	(47,059)	6,949
	<u>23,995</u>	<u>40,013</u>	<u>(47,059)</u>	<u>16,949</u>
<b>Restricted funds</b>				
Helping Hands	6,057	20,142	(18,398)	7,801
Social Car Scheme	192	13,672	(10,960)	2,904
Whats your game	11,553	11,783	(21,271)	2,065
	<u>17,802</u>	<u>45,597</u>	<u>(50,629)</u>	<u>12,770</u>
Total of funds	<u><u>41,797</u></u>	<u><u>85,610</u></u>	<u><u>(97,688)</u></u>	<u><u>29,719</u></u>

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>General funds</b>				
Emergency Operating Fund	10,000	-	-	10,000
General Funds	6,685	52,146	(44,836)	13,995
	<u>16,685</u>	<u>52,146</u>	<u>(44,836)</u>	<u>23,995</u>
<b>Restricted funds</b>				
Helping Hands	3,447	15,054	(12,444)	6,057
Social Car Scheme	129	13,771	(13,708)	192
Whats your game	1,697	29,243	(19,387)	11,553
	<u>5,273</u>	<u>58,068</u>	<u>(45,539)</u>	<u>17,802</u>
Total of funds	<u><u>21,958</u></u>	<u><u>110,214</u></u>	<u><u>(90,375)</u></u>	<u><u>41,797</u></u>

# Voluntary and Community Action East Cambridgeshire

## Grant Contributors and Donors

### Year Ended 31 March 2022

During the year, Voluntary and Community Action East Cambridgeshire received grants from the following contributors:

	2022	2021
	£	£
<b><u>Helping Hands</u></b>		
Redrow Homes	-	1,500
Ely Community Unit	10,000	5,000
Government Job Retention Furlough Scheme	-	1,437
Scheme users and other	10,142	7,117
	<u>20,142</u>	<u>15,054</u>
<b><u>Social Car Scheme</u></b>		
Cambridgeshire County Council & Scheme users	12,642	13,289
Other	1,030	482
	<u>13,672</u>	<u>13,771</u>
<b><u>Whats your game!</u></b>		
Sanctuary Hereward	11,562	28,626
Other	220	617
	<u>11,782</u>	<u>29,243</u>
<b><u>Others</u></b>		
Cambridgeshire County Council & PCT	-	3,000
East Cambridgeshire District Council (Core)	19,928	19,928
The Good Things Foundation	-	1,925
NAVCA	1,500	3,000
Cambridgeshire Community Foundation	-	1,000
Sanctuary Hereward	-	608
Ely Office People	-	625
Other	460	499
	<u>21,888</u>	<u>30,585</u>
	<u><b>67,484</b></u>	<u><b>88,653</b></u>

The trustees would like to thank the above contributors for their support throughout the current year.

**Voluntary and Community Action East Cambridgeshire  
Detailed Income and Expenditure Account  
Year Ended 31 March 2022**

INCOME	C/O 2022						C/O 2021									
	Restricted Funds			2022			Restricted Funds			2021						
	Helping Hands	Social Scheme	What's your game!	Volunteers Funding	Supporting Change	Emergency Operating	General Fund	Total Funds	Helping Hands	Social Scheme	What's Your Game	Volunteers Funding	Supporting Change	Emergency Operating	General Fund	Total Funds
Financing Grants	10,000	-	11,563	-	-	-	21,528	43,091	6,500	-	28,626	-	-	-	28,853	63,979
Gifts & Donations	10,142	1,030	220	-	-	-	360	11,752	8,554	482	617	-	-	-	1,732	11,385
Rental Income	-	-	-	-	-	-	5,620	5,620	-	-	-	-	-	-	5,550	5,550
Management Charge	-	-	-	-	-	-	12,500	12,500	-	-	-	-	-	-	16,000	16,000
Transport	-	12,642	-	-	-	-	12,642	12,642	-	13,289	-	-	-	-	-	13,289
<b>EXPENSES</b>	<b>20,142</b>	<b>13,672</b>	<b>11,783</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,008</b>	<b>85,605</b>	<b>15,054</b>	<b>13,771</b>	<b>29,243</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,135</b>	<b>110,203</b>
AGM Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Admin Expenses	-	-	-	-	-	-	96	96	-	-	-	-	-	-	-	69
Drivers Expenses	-	-	-	42	-	-	-	1,760	-	501	-	-	-	-	-	501
Helping Hands Costs	628	-	-	-	-	-	628	628	83	-	-	-	-	-	-	83
Computer consumables & maintenance contract	-	696	-	-	-	-	3,054	3,750	-	650	14	-	-	-	1,900	2,564
Heat & Light	-	-	-	-	-	-	2,617	2,617	-	-	-	-	-	-	1,687	1,687
Business Insurances	-	-	-	-	-	-	1,305	1,305	-	-	-	-	-	-	623	623
Sundries	65	-	-	553	-	-	1,333	1,980	364	-	-	-	-	-	344	878
Rent	-	29	-	-	-	-	6,000	6,000	-	-	170	-	-	-	6,324	6,324
Repairs, maintenance and cleaning	95	-	80	-	-	-	239	414	798	-	-	-	-	-	624	1,422
Stationary, Printing and Postage	-	-	35	-	-	-	269	304	-	34	93	-	-	-	258	385
Telephone Charges and Broadband	-	-	-	-	-	-	1,869	1,869	-	-	-	-	-	-	1,506	1,506
Water	-	-	-	-	-	-	422	422	-	-	-	-	-	-	369	369
Salaries and Wages	10,487	-	15,091	-	-	-	25,047	50,625	8,705	-	13,632	-	-	-	26,379	48,716
Pension Scheme Contributions	758	-	949	-	-	-	3,452	5,159	-	-	894	-	-	-	3,452	4,346
Recruitment costs	-	-	-	-	-	-	305	305	-	-	-	-	-	-	-	-
Subscriptions	113	-	-	-	-	-	-	113	-	-	-	-	-	-	-	-
Training and Reference Material	-	-	-	400	-	-	-	400	-	-	400	-	-	-	-	113
Travel for Staff and Related Expenses	811	274	121	-	-	-	49	1,255	26	-	149	-	-	-	147	547
Vehicle Expenses	2,621	-	-	-	-	-	40	2,621	1,599	-	-	-	-	-	153	328
Volunteers Expenses and Travel	1,796	743	-	-	-	-	-	2,539	744	523	35	-	-	-	1,599	1,599
Venue Hire	-	-	-	-	-	-	40	40	-	-	-	-	-	-	-	1,302
Management Charge	1,000	7,500	4,000	-	-	-	40	12,500	-	12,000	4,000	-	-	-	16,000	16,000
Independent Examiner's Remuneration	-	-	-	-	-	-	900	900	-	-	-	-	-	-	864	864
Depreciation - Office and computer Equipment	-	-	-	-	-	-	62	62	-	-	-	-	-	-	138	138
Depreciation - Gardening Equipment	1,190	-	-	-	-	-	-	-	595	-	-	-	-	-	-	-
Depreciation - Motor	(1,166)	-	-	-	-	-	-	(1,166)	-	-	-	-	-	-	-	-
Amortisation	18,398	10,960	21,271	-	-	-	47,059	97,688	12,444	13,708	19,387	-	-	-	44,837	90,376
	1,744	2,712	(9,488)	-	-	-	(7,051)	(12,083)	2,610	63	9,856	-	-	-	7,298	19,827
<b>NET OPERATING (DEFICIT)/SURPLUS</b>																
INVESTMENT INCOME																
Bank Deposit Interest	1,744	2,712	(9,488)	-	-	-	(7,046)	(12,078)	2,610	63	9,856	-	-	-	11	11
<b>NET (DEFICIT)/SURPLUS BEFORE TRANSFER</b>																
Transfer to/from General Account	-	-	-	-	-	-	5	5	-	-	-	-	-	-	7,309	19,838
<b>NET (DEFICIT)/SURPLUS</b>																
Funds Brought Forward at 1 April 2021	1,744	2,712	(9,488)	-	-	-	(7,046)	(12,078)	2,610	63	9,856	-	-	-	7,309	19,838
Prior Year Adjustment	6,057	192	11,553	-	-	10,000	13,995	41,797	3,447	129	1,697	-	10,000	6,686	21,959	
<b>Funds Carried Forward 31 March 2022</b>	<b>7,801</b>	<b>2,904</b>	<b>2,065</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>6,949</b>	<b>29,719</b>	<b>6,057</b>	<b>192</b>	<b>11,553</b>	<b>-</b>	<b>10,000</b>	<b>13,995</b>	<b>41,797</b>	

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# Accounts

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE  
(Charitable Incorporated Organisation)**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

Whiting & Partners  
Chartered Accountants & Business Advisers  
George Court  
Bartholomew's Walk  
Ely  
Cambridgeshire  
CB7 4JW

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

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#### **Trustees**

L Every, Chairman  
D Pasek, Treasurer (appointed 1 August 2018)  
C Yarrow, Trustee (appointed 16 March 2015)  
R Mair, Trustee (appointed 16 March 2015)  
D Ogilvie, Trustee (appointed 16 March 2015)  
J Jackley, Trustee (appointed 20 August 2015)  
S Utteridge, Trustee (appointed 1 August 2018)

#### **Charity registered number**

1160914

#### **Principal office**

41e Forehill, Ely, Cambridgeshire, CB7 4AA

#### **Senior management team**

G Hawkes, Chief Officer

#### **Independent Examiner**

Whiting & Partners, George Court, Bartholomew's Walk, Ely, Cambridgeshire, CB7 4JW

#### **Bankers**

CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

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The Trustees present their annual report together with the financial statements of the charity Voluntary & Community East Cambridgeshire (the charity) for the year ended 31 March 2021.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **a. Constitution**

The Charity's constitution was adopted on 16 March 2015.

Voluntary and Community Action East Cambridgeshire (VCAEC) was established many years ago as a Charitable Organisation.

The whole undertaking of the Charitable Association (Registration No 1039159) was passed to the Charitable Incorporated Organisation (CIO) on 1 April 2015 and the Charitable Association was removed from the Charity Commission's register in February 2017.

The CIO constitution was adopted on 16 March 2015 in preparation for the transfer on 1 April 2015.

##### **b. Method of appointment or election of trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

##### **c. Organisational structure and decision making**

Voluntary and Community Action East Cambridgeshire (VCAEC) and its property shall be administered and managed in accordance with its constitution by the members of the Board of Trustees. Members of the management committee and trustees are listed on page 1.

#### **OBJECTIVES AND ACTIVITIES**

##### **a. Policies and objectives**

VCAEC objectives are:

- a) to promote any charitable purposes for the benefit of the community in the local government district of East Cambridgeshire and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness;
- b) to promote and organise co-operation in the achievement of the above purposes and to that end to bring together in council representatives of the voluntary organisations and statutory authorities within the East Cambridgeshire and its neighbourhood.
- c) to bring together representatives of the local voluntary and statutory sectors so that areas of mutual concern can be discussed;
- d) to feed back the concerns of local groups to policy makers, as part of the local government network;
- e) to particularly support the advancement of education, the protection of health and the relief of poverty, distress and sickness;
- f) to seek to challenge all forms of oppression and inequality and to give priority to working with people

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

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whose full participation in society is limited by economic, political and social disadvantage.

Provided that in carrying out these charitable purposes, VCAEC will seek to challenge all forms of oppression and inequality and to give priority to working with people whose full participation in society is limited by economic, political and social disadvantage.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing VCAEC's aims and objectives.

#### **b. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing VCAEC's aims and objectives.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **a. Review of activities**

The organisation has continued to progress, move forward and respond to local need in difficult economic circumstances caused by the Covid 19 pandemic. Whilst our activity levels were impacted in some areas, financially we have been able to manage our activities to ensure we have retained a healthy surplus and believe we are well positioned to move forward and develop our activities. Through funding applications on behalf of ourselves and local voluntary and community sectors (VCS) groups we managed to lever almost £45,000 in actual funds into the community.

Given the added value of volunteers working for the organisation, as office volunteers, drivers, project workers and trustees, we estimate a further £97,173 of assistance in monetary terms (based on Volunteering England's hourly rate and on costs for voluntary work of £12 per hour). Adding the training we provided our added value is estimated at circa £120,000, far more than expended on VCAEC.

This has not taken into account the volunteers we have recruited and deployed to other voluntary organisations in East Cambridgeshire who in turn are generating voluntary hours and adding value on a daily basis. Whilst this is an impossible figure to monitor or quantify it will provide thousands of pounds of added value to the community.

The "Helping Hands" project supported by a hard working team of volunteers has continued to be successful. We have successfully attracted funding to ensure the project has continued for a further year. We received over 83 referrals during the year and completed 133 tasks from small maintenance jobs to complete garden makeovers whilst operating outside the Covid lockdowns during the year. This project continues to benefit both the volunteers on the project and those for whom the work is completed.

The Social car service continues to be popular and a vital local service supporting the existing transport infrastructure in this rural area, to their credit our drivers operated throughout the Covid lockdowns. Utilising 30 volunteer drivers they undertook 2,704 journeys, covering 42,974 miles and using 2,942 volunteer driver hours. Volunteering remains high on the political agenda, Governments vision of the Community helping themselves and utilising local resources and Localism still warrants an increase in people needed as volunteers and wishing to offer time for voluntary work. Volunteering Cambridgeshire and Peterborough (VC&P), the Volunteer Centre Managers Network continues to support events throughout the county which encourages people to become involved in volunteering to add value to their communities

VCAEC supported local community groups and East Cambridgeshire District Council throughout the restrictions imposed by the Covid 19 pandemic and keeps a high profile and presence on various boards and relevant committees to represent the views and needs of VCSE across East Cambridgeshire.

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

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#### b. Investment policy and performance

The operating surplus in the unrestricted general fund for the period amounted to £7,310 (2020 - deficit £5,638).

#### FINANCIAL REVIEW

##### a. Reserves Policy

The trustees consider it prudent to hold reserves to cover anticipated future running costs. The General Funds and the Emergency operating fund stands at £23,995 which together with funding already promised, secures the future of the volunteer centre for the forthcoming year.

Sufficient reserves are maintained to ensure that the charity's future expenditure objectives can be met, given certain assumptions made about future income streams. The Trustees believe that a 3 month provision should be sufficient.

#### TRUSTEES' RESPONSIBILITIES STATEMENT

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 & 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 period. 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 judgments and accounting estimates that are reasonable and prudent;
- 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 proper accounting records that are sufficient to show and explain the charity's transactions and 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.

This report was approved by the Trustees, on 6 September 2021 and signed on their behalf by:

L Every, Chairman

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VOLUNTARY & COMMUNITY ACTION  
EAST CAMBRIDGESHIRE (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the Year ended 31 March 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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.

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**INDEPENDENT EXAMINER'S STATEMENT**

Your attention is drawn to the fact that the charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Signed: Ian Piper

Dated: 7 September 2021

**MR I G C PIPER FCA**  
**Partner of Whiting & Partners**

George Court  
Bartholomew's Walk  
Ely  
Cambridgeshire  
CB7 4JW

VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
<b>INCOME FROM:</b>					
Grants and donations	2	30,585	44,779	75,364	65,409
Charitable activities	3	-	13,289	13,289	22,313
Investments	4	5,561	-	5,561	3,796
Other income		16,000	-	16,000	17,000
<b>TOTAL INCOME</b>		<u>52,146</u>	<u>58,068</u>	<u>110,214</u>	<u>108,518</u>
<b>EXPENDITURE ON:</b>					
Raising funds		43,972	45,539	89,511	110,549
Charitable activities	5	864	-	864	993
<b>TOTAL EXPENDITURE</b>	6	<u>44,836</u>	<u>45,539</u>	<u>90,375</u>	<u>111,542</u>
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		7,310	12,529	19,839	(3,024)
<b>NET MOVEMENT IN FUNDS</b>		7,310	12,529	19,839	(3,024)
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		16,685	5,273	21,958	24,982
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>23,995</u></u>	<u><u>17,802</u></u>	<u><u>41,797</u></u>	<u><u>21,958</u></u>

The notes on pages 9 to 16 form part of these financial statements.

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**BALANCE SHEET  
AS AT 31 MARCH 2021**

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	Note	£	2021 £	£	2020 £
<b>FIXED ASSETS</b>					
Tangible assets	9		<b>6,027</b>		6,760
<b>CURRENT ASSETS</b>					
Debtors	10	512		1,936	
Cash at bank and in hand		<b>43,608</b>		26,797	
		<b>44,120</b>		28,733	
<b>CREDITORS:</b> amounts falling due within one year	11	<b>(8,350)</b>		(13,535)	
<b>NET CURRENT ASSETS</b>			<b>35,770</b>		15,198
<b>NET ASSETS</b>			<b>41,797</b>		21,958
<b>CHARITY FUNDS</b>					
Restricted funds	12		<b>17,802</b>		5,273
Unrestricted funds	12		<b>23,995</b>		16,685
<b>TOTAL FUNDS</b>			<b>41,797</b>		21,958

The financial statements were approved by the Trustees on 6 September 2021 and signed on their behalf, by:

D Pasek, Treasurer

The notes on pages 9 to 16 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Voluntary & Community Action East Cambridgeshire constitutes a public benefit entity as defined by FRS 102.

**1.2 Income**

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### 1. ACCOUNTING POLICIES (continued)

##### 1.3 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

##### 1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	20% reducing balance
Computer & office equipment	-	3 or 5 years straight line
Other fixed assets	-	4 years straight line

##### 1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### 1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 1.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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**1. ACCOUNTING POLICIES (continued)**

**1.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.9 Financial instruments**

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.10 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

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## VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### 1. ACCOUNTING POLICIES (continued)

##### 1.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

##### 1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

##### 1.13 Reserves

Sufficient reserves are maintained to ensure that the charity's future expenditure objectives can be met, given certain assumptions made about future income streams. The Trustees believe that a 3 month provision should be sufficient.

#### 2. INCOME FROM GRANTS AND DONATIONS

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Donations & gifts	1,732	9,653	11,385	15,913
Grants	28,853	35,126	63,979	49,496
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	30,585	44,779	75,364	65,409
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2020</i>	20,261	45,149	65,410	
	<hr/>	<hr/>	<hr/>	

**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Transport	-	13,289	13,289	22,313
	-	13,289	13,289	22,313
<i>Total 2020</i>	-	22,313	22,313	

**4. INVESTMENT INCOME**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Rent	5,550	-	5,550	3,760
Bank interest receivable	11	-	11	36
	5,561	-	5,561	3,796
<i>Total 2020</i>	3,796	-	3,796	

**5. GOVERNANCE COSTS**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Independent examiners fees	864	-	864	834
AGM expenses	-	-	-	159
	864	-	864	993

**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £	Total 2020 £
Expenditure on raising voluntary income	53,061	149	36,300	89,510	110,549
<b>Costs of raising funds</b>	<b>53,061</b>	<b>149</b>	<b>36,300</b>	<b>89,510</b>	<b>110,549</b>
Expenditure on governance	-	-	864	864	993
	<b>53,061</b>	<b>149</b>	<b>37,164</b>	<b>90,374</b>	<b>111,542</b>
<i>Total 2020</i>	<i>53,906</i>	<i>3,641</i>	<i>53,995</i>	<i>111,542</i>	

**7. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets: - owned by the charity	<b>733</b>	<b>1,983</b>

During the Year, no Trustees received any remuneration (2020 - £NIL).  
During the Year, no Trustees received any benefits in kind (2020 - £NIL).  
During the Year, no Trustees received any reimbursement of expenses (2020 - £NIL).

**8. STAFF COSTS**

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	48,716	49,493
Other pension costs	4,345	4,413
	<b>53,061</b>	<b>53,906</b>

The average number of persons employed by the charity during the Year was as follows:

2021 No.	2020 No.
3	3

No employee received remuneration amounting to more than £60,000 in either year.

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**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**9. TANGIBLE FIXED ASSETS**

	Motor vehicles £	Computer equipment £	Other fixed assets £	Total £
<b>Cost</b>				
At 1 April 2020 and 31 March 2021	7,140	11,997	3,797	22,934
<b>Depreciation</b>				
At 1 April 2020	595	11,782	3,797	16,174
Charge for the Year	595	138	-	733
At 31 March 2021	1,190	11,920	3,797	16,907
<b>Net book value</b>				
At 31 March 2021	5,950	77	-	6,027
<i>At 31 March 2020</i>	6,545	215	-	6,760

**10. DEBTORS**

	2021 £	2020 £
Other debtors	512	1,936

**11. CREDITORS: Amounts falling due within one year**

	2021 £	2020 £
Other taxation and social security	-	974
Accruals and deferred income	2,517	6,144
Grant for purchase of fixed asset)	5,833	6,417
	8,350	13,535

**VOLUNTARY & COMMUNITY ACTION EAST CAMBRIDGESHIRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
Emergency Operating Fund	10,000	-	-	10,000
General Funds	6,685	52,146	(44,836)	13,995
	<u>16,685</u>	<u>52,146</u>	<u>(44,836)</u>	<u>23,995</u>
<b>Restricted funds</b>				
Helping Hands	3,447	15,054	(12,444)	6,057
Social Car Scheme	129	13,771	(13,708)	192
Whats your game	1,697	29,243	(19,387)	11,553
	<u>5,273</u>	<u>58,068</u>	<u>(45,539)</u>	<u>17,802</u>
Total of funds	<u><u>21,958</u></u>	<u><u>110,214</u></u>	<u><u>(90,375)</u></u>	<u><u>41,797</u></u>

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>General funds</b>					
Emergency Operating Fund	20,000	-	-	(10,000)	10,000
General Funds	2,323	41,057	(46,695)	10,000	6,685
	<u>22,323</u>	<u>41,057</u>	<u>(46,695)</u>	<u>-</u>	<u>16,685</u>
<b>Restricted funds</b>					
Helping Hands	2,419	23,459	(22,431)	-	3,447
Social Car Scheme	239	23,229	(23,339)	-	129
Whats your game	-	20,774	(19,077)	-	1,697
	<u>2,658</u>	<u>67,462</u>	<u>(64,847)</u>	<u>-</u>	<u>5,273</u>
Total of funds	<u><u>24,981</u></u>	<u><u>108,519</u></u>	<u><u>(111,542)</u></u>	<u><u>-</u></u>	<u><u>21,958</u></u>