

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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Trustees	E Every, Chairperson R Mair D Ogilvie D Pasek C Mason (Appointed 27 February 2025)
Charity number (England and Wales)	1160914
Registered office	Rear Offices Centre E 24 Barton Road Ely Cambridgeshire CB7 4DE
Independent examiner	I G C Piper, F.C.A. Partner, Whittings LLP George Court Bartholemews 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 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.

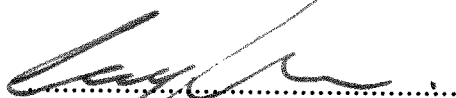
#### Independent examiner's statement

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>		<b>41,180</b>	<b>43,636</b>	<b>84,816</b>	<b>50,793</b>	<b>28,635</b>	<b>79,428</b>
<b>Expenditure on:</b>							
Charitable activities	5	41,083	42,261	83,344	46,990	32,721	79,711
<b>Total expenditure</b>		<b>41,083</b>	<b>42,261</b>	<b>83,344</b>	<b>46,990</b>	<b>32,721</b>	<b>79,711</b>
<b>Net income/(expenditure)</b>		<b>97</b>	<b>1,375</b>	<b>1,472</b>	<b>3,803</b>	<b>(4,086)</b>	<b>(283)</b>
Transfers between funds		(2,455)	2,455	-	-	-	-
<b>Net movement in funds</b>	<b>6</b>	<b>(2,358)</b>	<b>3,830</b>	<b>1,472</b>	<b>3,803</b>	<b>(4,086)</b>	<b>(283)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		22,275	7,616	29,891	18,472	11,702	30,174
<b>Fund balances at 31 March 2025</b>		<b>19,917</b>	<b>11,446</b>	<b>31,363</b>	<b>22,275</b>	<b>7,616</b>	<b>29,891</b>

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

	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 line
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

5	Expenditure on charitable activities	(Continued)					
Analysis by fund							
Unrestricted funds		41,083	-	-	41,083	46,990	46,990
Restricted funds		-	15,319	26,942	42,261	-	32,721
		<u>41,083</u>	<u>15,319</u>	<u>26,942</u>	<u>83,344</u>	<u>46,990</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>
	47,504	40,598
	<u>          </u>	<u>          </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 £
Amounts falling due within one year:		
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 £
Defined contribution schemes		
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>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<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).