

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

England & Wales · Charity number 517766

## Details

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Other names	THE DUDLEY COUNCIL FOR VOLUNTARY SERVICE, D C V S
Status	Registered
Legal form	Charitable company
Company number	<a href="#">01998105</a>
Registered	1986-07-21
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Website** [www.dudleycvs.org.uk](http://www.dudleycvs.org.uk)

## Activities

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**Objects:** (A) TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY IN THE METROPOLITAN BOROUGH OF DUDLEY AND IN PARTICULAR THE ADVANCEMENT OF EDUCATION, THE FURTHERANCE 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 STATUTORY AUTHORITIES AND VOLUNTARY ORGANISATIONS ENGAGED IN THE FURTHERANCE OF THE ABOVE PURPOSES WITHIN THE AREA OF BENEFIT.

**Activities:** Promoting any charitable purpose for the benefit of the community within the Metropolitan area of Dudley. To develop a high quality, proactive voluntary sector for the benefit of the residents of the Dudley Borough by positively engaging partners in support of voluntary activity. To bring together representatives of the statutory and voluntary organisations engaged therein.

## Classification

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- **How:** Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** THE METROPOLITAN BOROUGH OF DUDLEY
- Dudley

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,389,013	£3,240,113	£1,476,000	56
2024-03-31	£2,640,397	£2,892,659	£1,325,770	56
2023-03-31	£2,673,097	£2,961,956	£1,580,405	58
2022-03-31	£3,058,627	£2,199,798	£1,865,328	51
2021-03-31	£2,167,409	£2,233,725	£1,009,163	51

## Trustees

Name	Role	Appointed
ANNE ELIZABETH ADAMS		
ASIMA KHALID		
Anna Baker-Barnes		2025-10-23
BENJAMIN COLE		2025-02-01
Derek Roland Lidington		2015-10-15
JENNIFER MARGARET BRADLEY		2023-10-19
Jane CLARKE MBE		
KEELEY JONES		2024-10-24
MARY ELIZABETH JANE TURNER		
SALLY ANN HUBAND		
Timothy John Sunter		2025-10-23

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

England & Wales - Charity number 517766

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# Accounts

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# ANNUAL REVIEW 2024/ 2025



# Supporting the voluntary and community sector in Dudley borough since 1974.

## Our Vision, Mission and Values

At Dudley CVS, we are passionate about nurturing and supporting people and the communities they are part of to make a positive difference.



**Our vision is for a borough with caring, vibrant and strong communities where everyone can fulfil their potential.**



**Our mission is to connect, inspire, and work alongside people and organisations to build resilience and create positive change, while championing their value to partners and the wider community.**

We work together to create a culture which places trust, integrity, humility and caring at the heart of what we do. These values guide our relationships with communities, partners, and each other, ensuring that our work is rooted in respect, collaboration, and authenticity.

In 2025, Dudley CVS was awarded the Local Infrastructure Quality Accreditation (LIQA), a prestigious quality mark that recognises our impact in supporting voluntary, community, and social enterprise organisations across Dudley borough.

The accreditation followed an independent assessment against NAVCA's four core functions of local infrastructure:

- **Leadership and Advocacy**
- **Partnerships and Collaboration**
- **Capacity Building**
- **Volunteering**

This report showcases our work through the lens of these four functions.



### Volunteering

Building an environment in which volunteers and their communities thrive, by encouraging and nurturing volunteering opportunities.



### Leadership and Advocacy

Mobilising and encouraging community action, strengthening our sector's voice and influence on key decision-makers and funders.



### Partnerships and Collaborations

Creating opportunities and driving effective joint working by building networks of local organisations and strategic partners.



### Capacity Building

Providing practical support and development for local people and organisations, to nurture skills and build community resilience.

# Building an environment in which volunteers and their communities thrive, by encouraging and nurturing volunteering opportunities.

We're committed to creating an environment where volunteers and communities can flourish by encouraging and nurturing meaningful opportunities to give time and make a difference. We promote volunteering, break down barriers, and support those who lead and coordinate volunteers, so that getting involved is inclusive, accessible, and rewarding.



*"All these activities are enjoyable and help improve my mental health. I've learned new skills, met amazing people, and feel more connected to my community."* Volunteer

## Reinventing and rejuvenating the Dudley Volunteer Centre

**We recognise that the nature of volunteering is changing, both locally and nationally. A combination of digital advances, the cost-of-living crisis, shrinking workforces, rising health and wellbeing challenges, cross-cultural needs, and other drivers means that Dudley borough needs to explore how to engage, motivate, and retain volunteers.**

Since June 2024, Dudley CVS's Volunteer Centre has been undergoing a period of reinvention and rejuvenation. By aligning more closely with our Group Development team, the Volunteer Centre aims to strengthen its role as the first port of call for individuals interested in volunteering and for groups looking to improve their recruitment and support of volunteers.

In addition to this, we have reaffirmed our commitment to ensuring that opportunities are inclusive, diverse, and accessible to everyone across the borough, regardless of their individual, social, economic or cultural backgrounds or contexts.

### Our progress so far has included:

- Developing a borough-wide volunteering strategy to nurture a sector offering great opportunities for everyone.
- Increasing visibility in communities through weekly drop-ins for new volunteers, face-to-face meetings with groups, and attendance at community events.
- Connecting with other Volunteer Centres to share ideas and mutual support.
- Building relationships with statutory partners such as Job Centres, Dudley Council, the NHS, and Dudley College.
- Refreshing the Volunteer Centre webpage and volunteer registration forms.
- Creating an internal volunteer policy to ensure Dudley CVS leads by example.

Over the past year, the Volunteer Centre has seen significant growth in the number of organisations receiving support, resulting in **120 new volunteering roles across 59 groups**. We have also introduced systems to improve understanding of the volunteer journey, from enquiry through to placement. We are now approached not just by organisations seeking volunteers, but also by those wishing to collaborate with us on volunteering projects. A recent example is our joint work with DK Rugby Club to host a volunteer fair, which attracted overwhelming interest from community groups. Momentum is also building behind our vision for a borough-wide volunteering strategy, with **10 organisations expressing interest in signing up or contributing**.

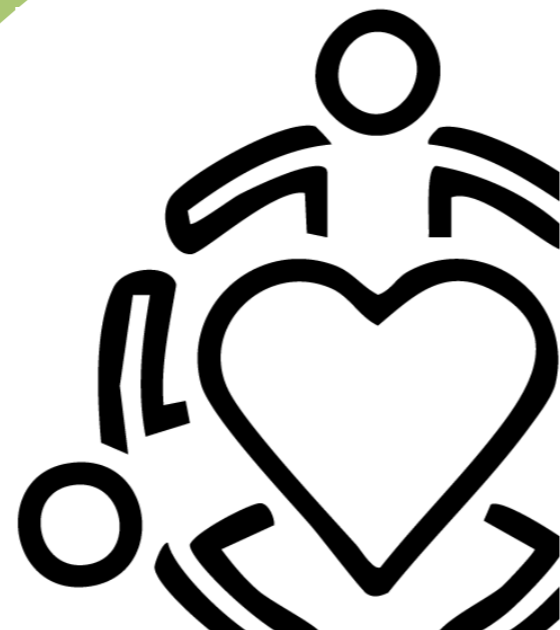


**We connected Tony to a range of opportunities to stay active in his community, including volunteering at the hospital with Healthwatch Dudley, supporting our social prescribing service as a telephone befriender, hosting his own show on Black Country Radio Xtra, and helping with litter picks at Friends of Russells Hall Park. Tony has also been involved in a range of groups and activities, including leading a men's evening session at Harry's Cafe in Brierley Hill.**



*"Dudley CVS has been super helpful in finding me some amazing opportunities. I'm now working with Black Country Radio, both broadcasting on Black Country Xtra and doing some more behind-the-scenes... I'm also litter picking locally, which I enjoy because it helps keep my own neighbourhood where I live and walk my dogs much nicer... All these activities are enjoyable, and help improve my somewhat shaky mental health..."*

Tony, Volunteer



# Nurturing and inspiring volunteers across our work

Alongside supporting volunteering in the wider community, we involve volunteers in our own projects, initiatives, and services. Volunteers bring enthusiasm, creativity, and compassion, helping us to shape ideas, gather feedback, deliver activities, and provide direct support to the people and communities we serve.

## Developing a volunteer programme to support clients of Integrated Plus

Since September 2024, Dudley CVS has designed and developed a structured volunteer programme supporting clients of our Integrated Plus social prescribing service. Volunteers provide companionship, accompany clients to appointments and group activities, and assist with session delivery. As part of this work, we have designed a comprehensive volunteer induction training programme and volunteer handbook to support consistency and quality.

Three key roles were created to enhance client support:

- **Telephone Buddy** – offering regular calls for companionship and emotional support
- **Community Buddy** – accompanying clients to appointments, community groups, or local activities
- **Group Volunteer** – assisting with the delivery of group sessions and events

This programme is designed to provide meaningful emotional support, reduce loneliness and isolation, and help clients build confidence. By March 2025, five people had already expressed interest in joining the volunteer team, demonstrating the programme's potential.

## Empowering Young Volunteers at Healthwatch Dudley

Volunteers have played a vital role over the year, generously giving their time and supporting a wide range of activities that strengthen the work of Healthwatch Dudley.



We welcomed a Halesowen College student who approached us to volunteer as part of her T-Level course. We helped by providing opportunities for her to contribute meaningfully to our work. The student helped to promote a dental survey among her peers, and, using the responses, went on to carry out desk research into oral hygiene and created a display to promote good oral health during National Smile Month 2025. With our guidance, she also wrote and published a blog post on the Healthwatch Dudley website, offering clear and practical oral health advice for young people. The information gathered for this blog was reviewed and approved by a professional in dental services.



*“We were able to obtain more views from young people on dentistry. This showed us that young people are more open to speaking to and sharing feedback with their peers.”*

Healthwatch Dudley

## Inspiring volunteer-led climate action: Bringing the Stour to Life

In April 2024, through our CoLab Dudley work on community-led climate action, we ran a short weekly series of Climate Changemaker peer learning sessions. Through this, local resident Colin developed a project called Bringing the Stour to Life. We held regular peer support check-ins with Colin as he developed the project.



Colin reached out to a variety of organisations to test the appetite for a collaborative, community-led project. In early November, 14 people joined the first in-person gathering of the project, at the source of the Stour - St Kenelm's in Romsley. Over the course of a few online sessions, the group agreed that their first activity would be to develop an understanding of the river through observing and surveying the length of the river. Using a purpose-built mobile app, volunteers collected observations, notes, and photographs to build a good understanding of the river's health, history, and features.

This volunteer-led, collaborative project brings people together both online and by the river to introduce, improve, enjoy, protect, and preserve the river. They are actively organising, initiating, and collaborating on projects, activities, and events, engaging

volunteers, holding themselves open to ideas, and working across political and organisational boundaries for the benefit of the river.

*One ambition of this community-led project is to work with the communities along the course of the River Stour to establish a new recognised 'Stour Way' long distance walking path. The river flows through 30 miles of urban and rural areas. Using existing paths and working with landowners where needed, the Stour Way will connect communities with nature and the river's cultural heritage. It will provide accessible opportunities for health and wellbeing, fitness, and connectivity.*



**Mobilising and encouraging community action, strengthening our sector's voice and influence on key decision-makers and funders.**

We mobilise communities, amplify diverse voices, and strengthen the local voluntary sector's influence on decision-makers and funders. We create opportunities for people of all ages and backgrounds to shape services and drive positive change.



## Achieving the Local Infrastructure Quality Accreditation (LIQA)

In January 2025, Dudley CVS achieved the Local Infrastructure Quality Accreditation (LIQA), a prestigious quality mark that recognises excellence in supporting voluntary, community, and social enterprise (VCSE) organisations.

We were assessed against NAVCA's four functions of local infrastructure, including **leadership and advocacy, partnerships and collaboration, capacity building, and volunteering**. We exceeded expectations in all four areas, showcasing our ability and dedication to nurturing vibrant communities, with "exceeds expectation" being the highest grade in the assessment.

Achieving the LIQA emphasises our dedication to delivering high-quality services and being responsive to the needs of the local voluntary, community, and social enterprise sector. It also reinforces our commitment to working collaboratively with partners, ensuring that we continue to play an essential role in the community.

The LIQA is a quality mark that provides assurance to local communities, voluntary and community organisations, and local strategic partners, funders, and commissioners. It represents trust and excellence, giving confidence that Dudley CVS is a dependable partner committed to achieving positive change.

With this accreditation, Dudley CVS stands as a beacon of trust and excellence, ready to embrace future opportunities and challenges in partnership with the communities it serves.

## Supporting and advocating for the Voluntary Sector following local funding cuts

In early 2025, local voluntary sector organisations faced reduced income as a result of funding cuts from Dudley MBC.

Due to the financial pressures on the Local Authority, difficult decisions had to be made, resulting in cuts to several Council services as well as a number of voluntary sector organisations. Dudley CVS itself experienced a 62% reduction in core funding.

During this challenging period, Dudley CVS played a key role in supporting and advocating for the sector. We brought together affected organisations with Council colleagues to raise awareness of the impact these cuts would have on charities and residents across the borough. It was also important to ensure that charities had the opportunity to provide feedback on Dudley MBC's approach.

Looking forward, Dudley CVS will continue to champion the sector. Plans are in place to work with the new senior directors and the Chief Executive of Dudley MBC to collaborate, build back stronger, explore new ways of working, and ensure a thriving, sustainable voluntary sector for the future.

# Amplifying voices to influence change

We create opportunities for people of all ages to be heard, valued, and included. Our collaborative approach ensures communities can actively shape the services and decisions that impact their lives.

## Empowering young people to lead and advocate

Through the Dudley Young Health Champions (DYHC) programme, we empower young people to take the lead and create thought-provoking projects on issues that matter to them. Every DYHC project is shaped to nurture leadership, advocate for young people's rights, and provide a platform for their voices to be heard.

Across the year, DYHC projects have covered mental health, body image, consent, bullying, anxiety, sleep, Prevent, and climate change. In September 2024, the DYHC cohort at Here4YOUth created a three-minute animation on consent, now used in waiting rooms to educate other young people. The cohort is now developing a PSHE consent pack to open a wider dialogue for students across the borough.

Partnerships are central to the programme's success. During the year, we have collaborated with Here4YOUth, Ekho Collective, Public Health, the Black Country Integrated Care Board (ICB), Dudley Council, NHS Trust, Reflections, Black Country Food Bank, and Routes.

The DYHC programme enriches young people's lives by encouraging them to strive for and achieve their hopes, dreams, and aspirations, while also influencing real change in their communities.

“I became a DYHC last year and ever since then, I have felt like I have this power to make real change, to be productive in a world that used to feel hopeless... It has helped me so much being a part of this initiative, and I am so passionate about all the topics we can bring to light that may have gone unnoticed. Being a DYHC means being an advocate for youth voice, and it brings me great personal satisfaction every time I am involved.”

Pheobe, DYHC @ Here4YOUth



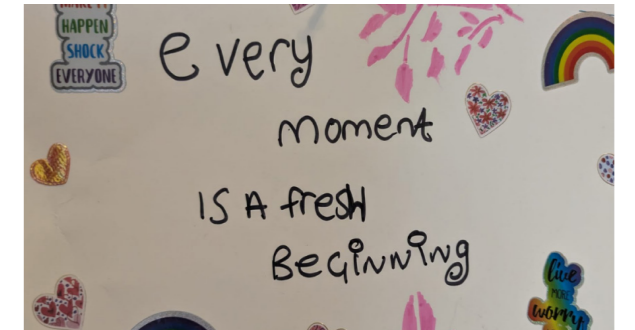
We gather and amplify people's experiences to influence health and care services, drive improvements, and inform local decision-making.

## Exploring experiences of care homes and supported living facilities

**During the year, Healthwatch Dudley worked with the Dudley Quality Partnership to identify care homes and supported living facilities to visit and gather the care experiences of residents and relatives. This work has been carried out using legal Enter & View powers, which allow Healthwatch to visit health and social care settings, observe care, and speak with patients, visitors, and their loved ones.**

We carried out Enter & View visits to three care homes and one supported living facility. These visits focused on identifying what's working well and where improvements could be made, based on the feedback of residents and their families.

A common theme emerged across all settings, the importance of choice in everyday life. Residents valued having a choice in food, activities, where they spent their time, and, if required, how they received



care. Some people were happy with the range of activities provided, while others wanted more variety and choice.

Following each visit, we published a report with clear, actionable recommendations. Facilities responded positively, with the majority viewing the visits as a valuable opportunity to improve care and committing to make changes. This demonstrates how Enter & View can drive service improvements through collaboration.

Changes have included, communicating more frequently with loved ones via email, updating décor and exploring more varied activities.

“Carers are underrated and don't get enough credit for the hard job they do.”

Family member

# Cultivating community-led action

We cultivate community-led action, empowering people to think differently and reimagine the places they live, work, and play in.

## Dudley Creates: a 100 Year Cultural Strategy in Action

**In Autumn 2021, our CoLab Dudley team embarked on an 18-month journey to research and co-create a cultural strategy for the borough, supported by Creative Black Country and Arts Council England. We developed a long-term strategy, seeking to expand an understanding of what counts as culture, where it happens, who makes it, and who experiences it, to include future generations.**

Dudley Creates is a 100 Year Cultural Strategy in Action. Strategy in action means that we're honest about not knowing all the answers, and instead, we seek to create the conditions where creatives, communities, and others in our local cultural ecosystem are free to creatively explore questions together that might help us imagine futures into being. A 100-year time frame helps to disrupt the usual concentrations of organisational power, expanding who has responsibility for the cultural landscape to a much wider web of people.

Having spent six years convening local creatives, designers, and makers, we were able to quickly mobilise 12 creative leads and 6 creative collaborators to shape a programme of 22 cultural activities over the winter, when we were approached by the West Midlands Combined Authority (WMCA) to do so.

While CoLab Dudley has a creative space on Dudley High Street, WMCA asked us to create an 'Urban Room' at Provision House. This created an opportunity to bring creativity to a local non-arts space.

The local creatives we worked with spread their activities across both locations, with a space available at Provision House during weekdays, and a pop-up Urban Room at CoLab Dudley on evenings and weekends.

**“It was interesting for Time To Make to use Provision House. Although it's on the same High Street as CoLab Dudley, it has different people, communities, and footfall. This introduced us to using different spaces on the High Street.”** Becky Thompson, local creative.

**Over 130 participation opportunities** were taken up (of 350 available) over 4 months, by an estimated **80 local people**. In addition, 5 collective enquiry sessions took place between late October and late March, and a celebratory event and exhibition of artworks created by local people through Urban Rooms Dudley activities at the end of April was attended by around 40 people.

**One of the signs of a flourishing cultural ecosystem, which we were mindful of and worked towards during this funded project, included place-based social practice. In building trusting relationships with local collaborators and communities, the activities offered were informed by local knowledges, stories, histories, and futures. The Urban Rooms work has helped to bring more creatives into relationship who we will continue collaborating with.**

## 100 Ways to be a Good Ancestor



*We all want to be a good ancestor—we want to help create a better world for our children, their children, and their grandchildren. The hard bit is that this requires long-term thinking. Roman Krznaric, author of The Good Ancestor, describes our society as being “in an age of pathological short-termism.”*

Some of the risks of climate breakdown and temperature rises for communities in Dudley, particularly neighbourhoods in the northern part of the borough, are overheating, drought, and flooding. Mitigating risks like these and likely increases in food shortages and the cost of living requires longer-term thinking and a deeper understanding of the place we live in. The land, water, air, and other species. In 2024, we embarked on a collaboratively designed journey around climate action with local people.

Through Stories of Place (which pays attention to Dudley High Street), our CoLab Dudley researcher has been working with local people to co-create the Dudley Time Portal, supported by community technologists Common Knowledge. The aim is to create a living archive of creative artefacts and experiments from the past, present, and future of Dudley Borough that lasts for 100 years.

Through Getting Into Hot Water, local social artists from Amblecote based Workshop 24 are inviting local people to consider water and climate change in Dudley. In a series of workshops during the summer, local people, including those who are neurodivergent, spent time away from the everyday by a pond, to slow down, and notice the natural world in a busy urban landscape. Creative activities included focused conversation, deep listening, guided visualisation, drawing, photography, and underwater filming.

Brierley Hill based Ekho Collective CIC created invitations through five Growing Land Connections projects. Participants of Tending People, Place, and Planet have been learning about ways to combine people care, earth care, and future care. They have developed a shared climate action plan for a wellbeing garden. Another group of people has been Reclaiming Our Roots, resurfacing and sharing forgotten knowledge of plants that grow around us. These activities are supported through the Climate Action Fund (National Lottery Community Fund).

Over 300 people took part in the activities with over 282 other kinds of living beings and habitats as learning companions. Their actions, inspiration, and learnings were shared in an exhibition of 100 Ways to be a Good Ancestor in winter 2024. People said the benefits of pondering included an increased appreciation of water and ponds within the natural world locally, shared learning about biodiversity, developed artistic skills, engagement with natural heritage, and an improved sense of wellbeing. A Stories of Place co-creator said:

**“I think there are now more opportunities through just being in this space, coming to the workshops, testing and learning in a safe space...”**

Through this work, we hope that more people in the borough will get involved in joyful, collective, and individual climate action and deepen their connection with the rest of nature. We also seek to support the spread of locally relevant and practically applied climate and ecological knowledge, to help local ecosystems and communities that rely on them to flourish.

# Creating opportunities and driving effective joint working by building networks of local organisations and strategic partners

We strengthen connections across the sector and create spaces for collaboration. By building trust and relationships, we help local organisations, statutory bodies, businesses, and residents work together towards shared goals. These connections help build local capacity, encourage collaborative projects, and deliver positive outcomes for communities across the borough.

## Creating spaces for connection: Welcome to the Sector

Dudley CVS's Group Development Team supports not-for-profit organisations at every stage of their journey. From April 2024 to March 2025, our work focused on bringing new people into the sector, whether as donors, supporters, trustees, corporate sponsors, ambassadors, or volunteers. We aimed to showcase the fantastic work of local good causes and celebrate their diversity.


Welcome to the Sector events provided groups with a platform to share their work and connect with other not-for-profits, partners, potential volunteers, and supporters. Each event began with an introduction to the sector, followed by presentations from local organisations about their work. Sessions ended with a networking opportunity, allowing participants to make connections, swap details, and offer mutual support.


These events have led to meaningful partnerships and collaborations. One example is The Goodwill Revolution, a new organisation that linked up with Black Country Foodbank and Kids Clothes Project during our Brierley Hill session.


“Beyond compliance, Dudley CVS has also opened doors for us, connecting us with some truly amazing people who work closely with families throughout the Black Country. These connections are vital to our mission. We rely on referrals from trusted individuals within the community to identify those most in need of our support. The relationships Dudley CVS has helped us build with these frontline workers will be instrumental in ensuring we reach the people who need us most.”

The Goodwill Revolution

Over the year, Welcome to the Sector has:

 Raised the profile of at least **52** voluntary and community groups.

 Brought together **143** people from sector organisations, partners, residents, and businesses, leading to more than **20** longer-term connections.

 Supported our trustee recruitment initiative: **5** people from statutory partner organisations have joined us to connect with sector organisations. **3** have since become charity trustees, and one is currently in recruitment.

“Thank you very much for inviting me to such an informative gathering. I was able to briefly speak with a few invitees about their experiences in providing services to their communities and understand the happiness they derived from their efforts. I would like to continue my dialogue with a few of those I spoke with regarding challenges faced. I would also love to attend such interactive events in the future.”

New group


“It was great to meet you and your colleagues and to hear from so many wonderful organisations yesterday. What an inspirational event! ...it will be really helpful for me to continue to make connections, so would be very happy to attend more of your meetings.”


ICB colleague


## Building networks that last with peer support for parents and caregivers

In April 2024, Dudley Council commissioned Dudley CVS, as part of the Start for Life Programme and Family Hub Network, to develop a new peer support offer for parents and caregivers in Dudley.


Working in partnership with the not-for-profit sector and Family Hubs, we established peer support groups for parents, grandparents, and caregivers across the borough. The programme catered for parents and caregivers during the crucial first 1,001 days of a child's life, while also reaching underserved groups in Dudley, including adoptive parents, LGBTQ+ families, grandparents, single parents, and dads.


 **14,471** people attended peer support groups, helping to build a vital community of support.


 **Kaylee, a single mom of two, often felt overwhelmed when going out with her children, worried that others were judging her. After joining a peer support group, she began to open up and talk with other parents and volunteers about how to cope. Kaylee's story highlights that single parents have a unique experience that may require additional support and understanding. By providing tailored peer support, single parents can grow in confidence.**

 **"The group has provided me with social support at a time that is wonderful and life changing but at times incredibly challenging."**  
Moms Mindful Hub attendee

As the peer support groups became more established and regular, we were able to capture stories and data that measured their impact.


 Fewer participants reported struggles with their mental health, while many shared how the groups had improved their wellbeing.

 Engagement from single parents and dads significantly increased, highlighting the demand for support to be available.


 During the programme, **114** volunteers supported the peer support groups.

The programme reflected our commitment to building capacity within the sector and our dedication to collaborating with trusted partners to achieve meaningful outcomes and drive positive change.

One of the key legacies of the programme is the thriving network of collaboration and support between community groups, demonstrating the importance and lasting impact of this work.

 **"The peer support is paramount for new parents in Dudley. Many have stated they would feel lost without the groups and support from other parents."**  
Generation Impact volunteer

Our vision for Dudley is the creation of a 'community that cares for each other', one where parents and caregivers are supported to give their children the best possible start in life, one that enhances their future outcomes, particularly among communities and groups that currently receive less support. Working in partnership we can foster a community with a thriving support network that serves to enhance the lives of all children, young people and families in Dudley.

 **"I really just want to thank you for welcoming us into such a special group. Your dedication, care and thoughtfulness really doesn't go unnoticed. This group has been a lifeline for me and my mental health."**  
Moms Mindful Hub attendee

## Working together to tackle inequalities

We work closely with local organisations and community groups to strengthen support networks and services. By listening to voices that are often unheard, we aim to remove barriers and promote inclusion.

### Using Technology to Break Down Language Barriers

Through Healthwatch Dudley, we aim to hear feedback from people who are seldom heard, including those for whom English is not their first language. Language barriers can make it difficult for people to communicate their concerns and provide feedback on health and care services.

We visited multiple groups attending Dudley Adult Learning, including ESOL (English for Speakers of Other Languages) and Key Skills sessions. Many attendees were from refugee and migrant communities. Using Google Translate and guidance from ESOL tutors, we conducted surveys to capture feedback and lived experiences. The project had several key impacts:

- Both ESOL students and Healthwatch staff improved their ability to use technology for translation.
- Feedback was successfully gathered from people who might otherwise have struggled to have their voices heard.
- Knowledge of translation tools has been shared with Healthwatch volunteers and community members, helping them communicate effectively in the future.

Reflecting on this work, we saw that simple, free technological solutions can remove barriers and make a real difference for communities. This approach is easily replicable and builds confidence in both staff and service users.


### Growing voluntary sector support for migrants, refugees, and asylum seekers

Refugees, asylum seekers, and migrants are the most vulnerable members of society and often face discrimination, substandard living, housing and working conditions, and inadequate or restricted access to mainstream health services.

Since 2022, Dudley CVS has been facilitating a voluntary sector migrant network, which enables organisations supporting migrants to come together to collaborate.

 In Autumn 2024, a new migrant connect grants programme was launched, whereby **10** new projects were funded to promote inclusion, community cohesion, education, and health.

Activities and services include physical activity programmes, ESOL classes, advice and support, drop-in clubs, and peer groups.

 **"This collaboration opened up more referral routes for GPs and other health professionals who were previously struggling to find the right support services for migrants they were in contact with."** Dudley CVS

# Tackling poverty across Dudley borough

## Mobilising the voluntary sector to distribute the Household Support Fund to the most vulnerable

Over the past 6 years, Dudley CVS has mobilised the voluntary sector on behalf of Dudley MBC to help reach the most vulnerable people living in Dudley borough who face poverty and hardship, and to distribute the Household Support Fund (HSF).



Charities that come into contact with and support people in financial hardship, including Black Country Foodbank, Provision House, Brierley Hill Baby Bank, and Barnardos received funding via Dudley CVS to reach those in greatest need.



Up to **£560,000** has been allocated to **people in need** via the voluntary sector helping Dudley MBC to evidence the value of HSF to the Government. The number of sector instances of support to people equates to 20,878.



For 2025/26, a further **£200,000** is being allocated to **voluntary sector providers to distribute to those most in need** as part of the Government's HSF7 programme.

Barnardos delivers several therapeutic services around children and young people's mental health needs to try and help them build emotional resilience, navigate the traumas they have experienced, and empower them to believe in themselves and a brighter future.



*“With most services, we need to build relationships with parents so that they are comfortable with the support we offer their children. In this process, we become aware of the family situation and any struggles or issues. Connecting, inspiring, and working alongside people and organisations to achieve resilience and positive change.*

*Being able to advise them of the Household Support Fund and also provide this to them directly, is wonderful... Often, the thought of having to reach out for more support can feel difficult for families, they may feel shame, feel judged, feel a failure, and we have been able to reassure them that none of these are true and that so many people are struggling...*

*Parents have been having to use credit cards and loan sharks to be able to provide food for the family, and we have been able to prevent many families from getting into such debt, and difficult and dangerous situations for the whole family. Parents have said how much anxiety and worry they have around making their money last, and that this causes their emotional and mental health to suffer. We have been able to relieve that potential stress for each family we have supported.*

*We have been able to ensure that families have appropriate clothing, thus preventing potential illness in such cold weather and preventing getting into debt with heating bills. We have been able to provide essential items such as a bed to prevent a young child from having to sleep on the floor, and an air fryer to save on electricity and make their budget go further.”* Barnardos

Provision House, a charity and social enterprise in Dudley, helps individuals and families facing hardship by providing essential household items, food, and support services. The charity has supported many people facing financial difficulties via the Household Support Fund.



Andrea and her three children became homeless after being asked to leave her father's home. She was rehomed by the council but had no furniture of her own to take with her. She bought beds for the children and left the purchasing of household appliances until she could perhaps afford them. Through the Household Support Fund, Provision House assisted Andrea by providing a washing machine and a gas cooker. This has made a huge difference to the family's situation, as paying launderette costs from her small income had lessened her chances to save up for the items. Andrea said the new appliances eased her worries and allowed her to cook meals for her children, and it had provided a more solid base for them for the future.

Colin was referred through The Food Club at Provision House for support due to him using a broken fridge for some time.



*“I have been using a bag of frozen peas and sometimes bags of ice to keep my fridge cool. I have to take a lot of medication, and some are kept in the fridge. I contacted Provision House, who told me about the Household Support Fund and offered to provide a new fridge freezer. It makes a massive difference to me. I am happy I can now do a proper food shop, which will help me save money and be healthy.”*



David is a single parent with a low income and significant health concerns. On learning that his two daughters were taking it in turns to sleep on the settee whilst the other slept on the floor, he was **provided with two new beds, which have made a massive difference to his family.**



# Providing practical support and development for local people and organisations, to nurture skills and build community resilience.

Capacity building is about giving people and organisations the support, training, and guidance they need to develop the skills, knowledge, and resources to operate efficiently, strongly, and independently.

Through our services, we also support individuals to strengthen their capacity, helping them to build skills, improve wellbeing and resilience, enabling them to play an active role in their communities.

## Supporting groups and organisations to build capacity

Dudley CVS's group development team works with all types of not-for-profits and people interested in setting up new not-for-profits to help them become strong, efficient, and sustainable.

Between April 2024 and March 2025, our group development team provided one-to-one support to **148** groups, assisting with governance, legal compliance, volunteering, funding, and leadership.

- **59** – supported with good practice with volunteering
- **42** – supported to set up and register as a not-for-profit organisation.
- **24** were supported with governance and received training and / or guidance on the legal responsibilities of charity trustees, company / CIC directors, or committee members
- **34** groups were supported with legal compliance, which includes topics like health and safety, safeguarding, insurance, and reporting to the Charity Commission
- **116** leaders (committee members, directors, trustees) have been supported in their roles. 69 of those were new and supported into their new roles. We also worked with 12 people interested in becoming charity trustees.
- **36** groups were supported with funding and finance, including topics such as financial management, income generation, fundraising, and applying for funding

£1,554,961

Over the year, our support unlocked **£1,554,961** in grant funding for **39** groups.



**11** directly supported with their funding applications received **£1,063,290** this year.



Our contribution to supporting not-for-profits to set up, govern themselves efficiently, and increase their planning and fundraising skills has seen **29** of them access **£491,671** this year.

This year's Welcome to the Sector attendees said:



*“Overall, the support has been a game-changer for us. It has provided the foundation we needed to grow, and the approachable nature of the team has made navigating challenges much easier.”*

Without a Trace CIC



*“While we haven't needed the same level of intense support since 2016, the foundations and basic structures put in place have served us well. We have since been able to enhance and extend these, including adding new policies and procedures as we've grown...”* Welcome Group Halesowen

## How our long-term support nurtures groups: Cadrene Supported Living

In the previous financial year, our team began working with a group committed to improving the lives of marginalised and vulnerable people living in poverty in and around Dudley town centre.

The group had already established a company, Cadrene Supported Living, and was providing accommodation to a small number of people. They aspired to work more holistically, tackling issues such as poor housing and rogue landlords, access to basic healthcare services, benefits support, and loneliness and isolation.

The team had trusted people on board with experience working in the community, good insight into the people they wanted to support, and a passion for improving lives. What the team lacked was focus. Cadrene Supported Living had previously tried to register as a charity but had been unsuccessful.



We facilitated sessions to help the team collectively dream about what they want to achieve, articulate their 'why', and develop a high-level plan. This helped us support them to develop their charitable purposes and their application to the Charity Commission. We provided training for trustees on their legal responsibilities to prepare them for their new roles. We were also on hand to support and review their application to the Charity Commission. In June 2024, they were successful in becoming a registered charity.



**"WE HAVE DONE IT and a very big THANK YOU – we would never have achieved it without your help and support."**

Cadrene Supported Living

Throughout the process, the trustees embraced every step, gaining confidence in talking about their charity and its 'public benefit'. This has stood them in great stead going into this financial year and has helped them to:



Communicate their work with clarity and secure further support, including presenting at July's Welcome to the Sector event.



Successfully apply for a **£20,000** grant from Awards for All.



Move to a new hub on New Street, Dudley, which opened in November 2024.



Become winners at our Community Action Awards in October and active members of Dudley CVS.



**"We were honoured to be invited to the opening of Cadrene's new hub and to meet some of the volunteers and communities the charity supports. It was gratifying to see how welcoming and empathic staff and volunteers were towards everyone. It's clear they have built trusted relationships and that this charity provides some hope for people on the margins of society."**

Group development team, Dudley CVS



## Ensuring our local venues remain vibrant cultural hubs for the local community

We are committed to ensuring our venues remain vibrant cultural hubs for the local community for many years to come. Through the transformation of Brierley Hill Civic and DY1, we aim to provide inclusive and sustainable spaces for both local people and organisations. Over the last decade, we have reinvigorated both venues with a new lease of life to benefit the local community and our partners.



During the last year, with grants from the Commonwealth Games Inclusive Community Fund (£100k) and Enovert Community Trust (£35k), we've made significant improvements to the **Brierley Hill Civic**, including renovated toilet facilities, refurbished backstage dressing rooms, and an upgraded lighting system. These improvements build on previous upgrades since we took on day-to-day management, such as a refurbished bar, cold rooms, an advanced sound system, a removable indoor marquee tent, a 7x4m screen with an HDMI projector, renovated ground floor seating, and redecoration, among many other enhancements that our Civic team has incorporated.



Our **DY1 venue** has also recently reached new heights, thanks to a £50k grant from Enovert Community Trust. It has been elevated from looking tired and outdated to a significantly modernised and improved multi-use venue space, now featuring new flooring, an advanced state-of-the-art audio-visual system, event lighting, much-improved bar facilities, plus the addition of new windows and blinds, redecorated foyer, toilets and main hall.

These improvements not only enhance the visitor experience but also strengthen the capacity of local organisations and community groups who hire the spaces, giving them access to professional, modern facilities to deliver their activities.

The community has played a crucial role in these transformations. Feedback from regular visitors and hirers has been invaluable, guiding many of our renovation decisions. Their insights have significantly shaped the improvements, leading to an enhancement in visitor experience and a shift in how the venues are perceived. Our facilities are now much more high-quality, with the added benefit of environmentally friendly features.

Throughout the renovations at both venues, we have been committed to our climate action goals and sustainability, with eco-friendly features like water-saving urinals, quick-flush systems, energy-efficient LED lighting, and double-glazed windows, aligning with our dedication to reducing our environmental impact.

Recent feedback has stated that these improvements have much improved the experience of customers. The Civic has over 260 event days booked for the next year, while DY1 continues to attract weekly hires.

Our journey doesn't end here. Looking to the future, we plan to enhance these spaces even more. At Brierley Hill Civic, we aim to refurbish the kitchenette, transforming it into a full working kitchen to provide hot food at events. DY1's outdoor areas are set for significant improvements. Our vision is for these venues to become the go-to places in our community and partners.

## Supporting groups to become sustainable to ensure our community continues to thrive


Dudley CVS provides support, training, and guidance to people, groups, and organisations, ensuring they possess the skills, knowledge, and resources necessary to operate efficiently, confidently, and independently.


Our Integrated Plus social prescribing service plays a crucial role in this ecosystem. A thriving community is essential for providing a diverse range of options when working with clients.


Our “Spring into Action: Grow through What You Go Through” social prescribing micro-grants programme enables community members to develop projects contributing to Dudley becoming nurturing, caring, vibrant and strong. The programme provides financial support for small groups to deliver community projects, whilst our group development team work with them to ensure their sustainability.

During the year, we have commissioned organisations to deliver social prescribing prescriptions based on gaps and needs identified by our Social Prescribing Link Workers.

During the year, from the Spring into Action budget of £50,000:

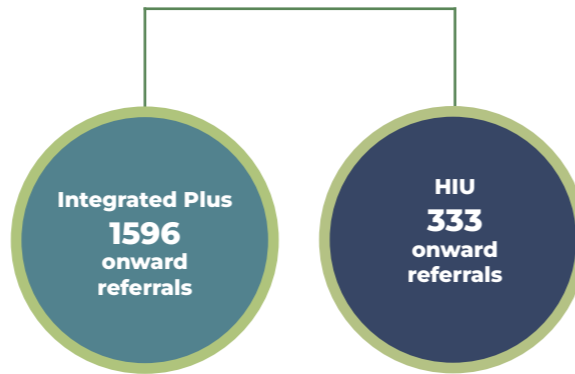
 26 applications were received from 14 CIC's or not for profit organisations.

 19 grants were awarded (average grant awarded £2,650)

 85 Integrated Plus clients supported in SIA sessions since September 2024

Over the year:

1596 onward referrals to organisations were made by the Integrated Plus and High Intensity User (HIU) team and 333 referrals were made to services.



## Supporting individuals to strengthen their capacity

We support individuals to improve their wellbeing and resilience, helping them to build their capacity to connect and play an active role in their communities.


### Improving wellbeing through Social Prescribing


During the year, our Integrated Plus social prescribing team has continued to support individuals who frequently visit their GP, are at higher risk of hospital admission, or may be vulnerable and could benefit from social prescribing interventions. We aim to understand each person's needs and work together to find solutions to their challenges and opportunities to become more connected and involved in their community to enhance their wellbeing.

Adam was referred to Integrated Plus by his GP after experiencing low mood and isolation.

 Following a heart attack and time off work, he struggled with anxiety and lacked local family support. His social prescribing link worker helped him connect with Citizens Advice, Tough Enough to Care, and the Riverside House workshops. He began attending creative sessions at Riverside House, where he discovered a passion for glasswork. Over time, he grew in confidence, found new ways to cope with stress, and started to build connections with others facing similar challenges. He described the workshops as “phenomenal – almost like a weekly reset,” and said the experience helped him rediscover a creative side he never knew he had. Today, Adam feels more resilient and is considering volunteering or even becoming an ambassador for social prescribing.

Bill was supported through the Integrated Plus High Intensity User (HIU) service.

 Bill was one of the Trust's most frequent users. He struggled with alcohol dependency, unmanaged diabetes, and severe mental health issues. Bill faced complex challenges including childhood trauma, marital breakdown, unstable housing, long-term sickness, and isolation. With support from Integrated Plus's HIU link worker, Bill began to rebuild structure in his life. He engaged in weekly meetings, received emotional support, and started attending alcohol support groups. He also used BRIC funding to attend an AA convention and to work on publishing his autobiography, a meaningful outlet for self-expression and recovery. After six months of sobriety, Bill experienced a relapse, leading to homelessness and a hospital admission. He later spent 10 weeks in mental health inpatient care, but remained connected to our link worker throughout. Over eight months, Bill made significant progress. He expressed that he had improved mental health, social connections, and engagement in meaningful activities. He has since launched a mental health podcast and published the first part of his autobiography.

 “The Integrated Plus service has been fantastic – I give it five stars. I’m seeing friends again, getting out more, and feeling more active.” Bill

## Providing support to unpaid carers

During the year, our Carers Coordinator has continued to support carers, listen to their needs, and connect them with appropriate services so they can receive the support needed to continue in their caring roles.

Insights we've gathered from these interactions over the years played a crucial role in helping Russells Hall Hospital to secure funding to develop an information hub located in the front reception, designed to identify family carers in an informal, non-clinical way.


In September 2024, the Information Hub opened and now serves as a central point of information for patients, carers, and staff, providing resources, advice, and support from a wide range of local charities and organisations. This collaborative effort between health, social care, and the voluntary sector ensures that carers are no longer invisible, that their voices are heard, and that the quality of support they receive is strengthened.

The establishment of the Information Hub marks a significant milestone in a decade-long journey, ensuring carers continue to have access to the support and information they need to navigate their roles effectively.

## Helping people to unlock their passions, gifts, and talents

The Building Resilience In Communities (BRIC) Fund supports clients to improve their health and wellbeing and provides an opportunity to find a sense of purpose. The fund enables Integrated Plus to support clients to access items or services that can support the individual to flourish.

Since April 2024, **72** Integrated Plus clients have accessed and benefited from the BRIC fund. With a total expenditure of **£4578.44**, reducing the impact of financial inequalities for both Integrated Plus and High Intensity User clients.

 **Tom, a 71-year-old man living with multiple health conditions, was referred to Integrated Plus with poor mobility and low mood. His wife, Trish, who was his main carer, was also struggling with her own health issues and felt worn down by the demands of caring. Both shared a love of art, but neither had the motivation or resources to pursue it.**


**With the support of BRIC funding, Tom was introduced to art classes at The Art Yard, while Trish received a diamond art kit to rekindle her own creative interest. Attending the classes gave Tom a renewed sense of purpose and joy, and he has since prepared for an art exhibition. For Trish, having the space and materials to focus on her own wellbeing has made caring more manageable and less overwhelming.**

**Both Tom and Trish rediscovered their resilience and built new motivation for the future, proving how small, targeted support can have a transformative impact.**

## Providing Information to Change Lives


During the year, Black Country Foodbank commissioned Healthwatch Dudley to explore the needs of foodbank users, with a focus on providing guidance, signposting, and understanding what people wanted from local services.

We visited two foodbanks each week and spoke with over 100 people, listening to their stories and challenges.

 **John has a mental health condition affecting his daily life and ability to work. Living in a council flat with his adult son, John faced poor living conditions, including mould and broken windows, and struggled to manage his finances.**

Through our support:

- **John was provided with contact information for housing, benefits, and support services.**
- **His son's benefits were adjusted to a fortnightly schedule, easing financial pressure.**
- **Housing issues began to be addressed, including fixing the flat's window and starting mould removal.**
- **John and his son received guidance on managing finances and accessing additional support as carers.**
- **John reported feeling more in control of his life and better equipped to manage challenges:**

 *"I'll let you know if I need anything else, but I'll still come over and give you a smile each week."*


We recognised that foodbank users often face complex, overlapping challenges. Providing dedicated support to navigate these systems can make a meaningful difference to wellbeing and independence.

## Supporting Dad's experiencing challenges


Between 2024 and 2025, we hosted a 12-month pilot project, Dads Included, to engage with new dads in Dudley during their children's first 1001 days.

The project aimed to understand the landscape of fatherhood in Dudley and identify opportunities for support.

**We supported Vic and his son, who were coping with significant past trauma.**

 **Housed on a challenging fourth floor of an apartment building, daily tasks like managing a pushchair, a bike, shopping bags, and a toddler had become quite demanding. Vic faced challenges such as self-care and maintaining a healthy diet, and had experienced notable weight loss due to his demanding routine and lengthy bike commute to work.**

We supported Vic with financial matters and budgeting and explored a potential application for Personal Independence Payment (PIP). In collaboration with Dudley CVS's Integrated Plus Social Prescribing team, we referred Vic to local peer support groups and the Connect Project's family support service. He has received help with clothing and essentials from the Baby Bank and the Kids Clothes Project, and grants for carpeting, a washer/dryer, and a new bike.

 *"Seeing Vic get out and about, engaging in groups and activities with his son has been a huge step forward from when we first met. He has grown in confidence and independence..."*

Project worker, Dudley CVS



**f** [facebook.com/cvsdudley](https://www.facebook.com/cvsdudley)

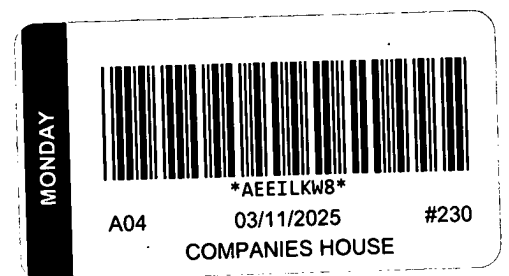
**@DudleyCVS**

**Dudley CVS, 7 Albion Street, Brierley Hill, DY5 3EE**  
**t: 01384 573381 e: [info@dudleycvs.org.uk](mailto:info@dudleycvs.org.uk)**

Registered charity No. 517766 incorporated under the 1995  
Companies Act No 1998105

Company Registration No 1998105 (England & Wales)  
Charity No 517766

**DUDLEY COUNCIL FOR  
VOLUNTARY SERVICE  
DIRECTORS' AND TRUSTEES' REPORT  
AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**



# **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **COMPANY INFORMATION FOR THE YEAR ENDED 31 MARCH 2025**

#### **Directors and Trustees**

(during the year ended 31  
March 2025 and to date)

Mrs. S.A. Huband  
Miss A.E Adams  
Mr. D.R. Lidington  
Mrs. A.J. Sayer  
Miss K.L.Fielder  
Miss J.M Bradley

Mr. G.M. Jones  
Mrs. A. Khalid  
Mrs. M. E. J. Turner  
Mrs J.H. Clarke MBE  
Mrs. K. Jones (appointed 24/10/24)  
Mr B.T. Cole (appointed 01/02/25)

<b>Chairman</b>	Mrs. M. E. J. Turner
<b>Vice Chairman</b>	Mrs. K. Jones
<b>Secretary/Chief Officer</b>	Mr. A. J. Gray
<b>Treasurer</b>	Mr. G.M. Jones
<b>Company Number</b>	1998105
<b>Charity Number</b>	517766
<b>Registered Office</b>	7 Albion Street Brierley Hill West Midlands DY5 3EE
<b>Auditors</b>	BK Plus Audit Limited Azzurri House Walsall Road Aldridge Walsall West Midlands WS9 0RB
<b>Bankers</b>	National Westminster Bank Plc Unit 55A Merry Hill Centre Brierley Hill West Midlands DY5 1SY
<b>Solicitors</b>	Higgs and Sons 3 Waterfront Business Park Brierley Hill West Midlands DY5 1LX

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report with the financial statements of the charitable company and group for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The legal and administrative information set out on page 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities (FRS102).

#### **Objectives and activities**

The charity's object and its principal activity continues to be that of promoting any charitable purpose for the benefit of the community within the Metropolitan Borough of Dudley and, in particular, the advancement of education, the furtherance of health and the relief of poverty, distress and sickness, to promote and organise co-operation in the achievement of such purposes and, to that end, to bring together in Council representatives of the statutory and voluntary organisations engaged in the furtherance of such purposes within the area of benefit.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **ACHIEVEMENT AND PERFORMANCE**

The charity's aims are to assist the voluntary sector within the Metropolitan Borough of Dudley.

Working in partnership with others continues to be a cornerstone of the company's work.

During the year the company played a major role in the following initiatives, to name but a few:

- Integrated Plus
- High Intensity User Project
- Health Watch
- Carers
- Health and Wellbeing Board
- Health and Social Care Partnership
- Integrated Care Board
- Dudley Borough Vision – Forging a Future for All Executive
- Big Lottery Fund – Emergent Cultures
- Combined Partnership LLP
- Dudley Young Health Champions
- School For Climate Justice

The company maintained its representative role in the strategic engagement arena, supporting such bodies as Dudley Health and Care Partnership, Safe and Sound Partnership, Integrated Care Partnership and Children's Partnership. Relationships with local voluntary and community organisations were maintained and strengthened through the continued facilitation of several local networks. Significant work supporting Poverty summits and networks. The charity monitors its success by use of polls and surveys. In addition, specific reports are prepared for the funders on several projects.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

### ACHIEVEMENT AND PERFORMANCE (CONTINUED)

Further developed placed based working across the 5 townships.  
Facilitated Dudley Refugee and Asylum Seeker network and distributed £155k.  
Facilitated Mental Health forum for the borough.  
Supported the implementation of the Dudley placed based partnership and it's engagement with the VCS and strengthened relationships with the Integrated Care System (ICS) for the Black Country.  
Advocated for the sector during local authority cuts programme.  
Distributed £100k Household Support Fund.  
Administered Winter Mitigation payments.  
Successfully attained the Local Infrastructure Quality Assurance (LIQA) mark.

### FINANCIAL REVIEW

The company is grateful as always for the continued support of Dudley MBC, NHS Black Country ICB and Big Lottery Fund.

The continuing restriction of public sector finances makes it important for the charity to continue its efforts to diversify income streams.

All of our restricted fund projects are, of course, reliant on continuing grant income, as are our activities relating to Integrated Plus and High Intensity User projects. Our core activities are partly grant funded topped up by other income we are able to attract and utilisation of reserves held if considered appropriate. Our core funding from Dudley MBC will be cut by 50% for 2025/26. Trustees have therefore designated from reserves for future salary costs whilst other sources are explored.

The company acknowledges the continuing funding from Big Lottery Fund for its Emergent Cultures projects together with funding from Joseph Rowntree Foundation amongst others. Details of both are included in note 25.

### Grants Payable

The company does not make grants from its unrestricted funds. It does, however, administer various funds on behalf of statutory partners as and when requested. Such funds are treated as restricted in the accounts and a description of their purpose is stated in note 25 to the accounts. The company will promote such funds through its networks and facilitate panels to scrutinise and assess applications. Grants are all paid to organisations within the voluntary sector and not to individuals (with the exception of Personal Health Budget and Household Support Grant allocations).

### Reserves policy

The charitable group's funds at 31 March 2025 were as listed below.

	£
Restricted funds detailed in note 23	521,846
Designated funds detailed in note 24	415,000
General funds invested in fixed assets	55,982
General funds in current assets – free reserves	483,172
	<hr/>
Total funds	1,476,000

The trustees have established a policy whereby the unrestricted funds not designated for the next 12 months or invested in fixed assets, should be maintained at 6 months of the resources expended on core services. This level has been chosen as quarterly grants do not cover core costs and this will give an adequate buffer whilst any necessary re-organisation is implemented. On this basis the required level of free reserves at 31 March 2025 was £315,000 and the actual level of free reserves was £483,172.

# **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

### **Investments**

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

### **Plans for Future Periods**

The charity plans to continue its activities outlined above subject to adequate funding being secured. The trustees are constantly aware of the need to support any voluntary organisation within the Borough and in so doing make full use of the company's expertise and utilisation of its financial assets to that end. DCVS remains firmly committed to its members and also to its continuing involvement in the ever-increasing strategic agenda.

Discussions are continuing in respect of possible further transfers/management of assets to further diversify potential income streams.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The charity is constituted as a company limited by guarantee and governed under its Memorandum and Articles of Association. The liability of the members is limited to a sum not exceeding £1 in the event of the company being wound up.

### **Recruitment and Appointment of Trustees**

All directors of the company are also trustees of the charity and there are no other trustees. All of the trustees serving during the year are listed on page 2. Elections to the Executive Committee take place at each AGM when one third retire but are eligible for re-election. The Board has power to appoint directors or trustees if it considers it necessary so to do. Potential trustees are nominated by and from within the membership.

### **Trustee Induction and Training**

Trustees are already familiar with the work of the charity having come from within the voluntary sector. All new trustees attend an induction session facilitated by the Chairman and Chief Officer, covering the obligations of trustees, key documents relating to the operation of the charity, funding and future plans and objectives.

### **Trustees insurance**

The charity provides third party indemnity provision for the trustees.

### **Organisational Structure**

The charity is organised so that the directors/trustees, who include 3 honorary officers, meet regularly to manage its affairs and formulate the policy of the charity and its subsidiary companies. The Chief Officer/Company Secretary manages the day to day administration of the charity assisted by their staff. DCVS is grateful, also, to a number of volunteers who assist in various capacities. In addition, each Board member is assigned to either the Finance and General Purpose or Staffing Sub-Committee. These committees also meet quarterly and report to the next Board meeting.

The company holds three annual 'Away Days' for (1) trustees, (2) staff and (3) trustees and staff combined.

### **Statement of Public Benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance,

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

### **Arrangements for setting key management and personnel remuneration**

The Staffing Sub-Committee is charged with setting remuneration of key management personnel, referring to published pay scales and job roles, comparisons amongst the DCVS network and any other advice or guidance they feel necessary.

### **Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to mitigate those risks. Internally, there are nominated senior staff responsible for Health and Safety compliance, qualified first aiders, regular staff meetings and a staff led I.T. sub-group. Formal policies e.g. Data Protection, Lone Working, Financial Procedures, and General Data Protection Regulation are regularly reviewed and updated, where necessary.

As explained in the financial review the continuance of certain projects depends on the availability of continuing grant income. If grants for core activities ceased there is sufficient buffer to enable the charity to continue whilst the trustees consider how to restructure.

### **Statement of trustees' responsibilities**

The trustees (who are also directors of Dudley Council for Voluntary Service for the purposes of company law) 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).

Company law 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 charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for the 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 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

- there is no relevant audit information of which the group's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

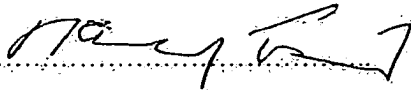
**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**Independent Auditors**

A resolution proposing that BK Plus Audit Limited be reappointed as group auditors of the company will be put to the Annual General Meeting.

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

**By order of the Board**



**Mrs. M. E. J. Turner Chairman**

23 October 2025

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

#### **Opinion**

We have audited the financial statements of Dudley Council for Voluntary Service (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Group Statement of Financial Activities (incorporating the group income and expenditure account), the Group and the Company Balance Sheet, the Group and the Company Cash Flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)**

#### **Other information (continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the report of the trustees has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit: or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the report of the trustees, and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)**

#### **Responsibilities of trustees (continued)**

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

- : enquiry of management as to any knowledge of actual, suspected or alleged fraud
- : enquiry of management as to any actual or potential litigation
- : enquiry of management of any instances of non-compliance with laws and regulations
- : performing audit work over the risk of management override of controls
- : evaluating significant transactions outside the normal course of trade

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

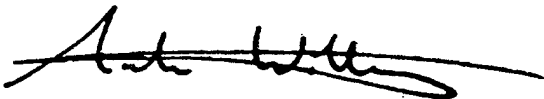
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Williams FCCA (Senior Statutory Auditor)  
for and on behalf of BK Plus Audit Limited  
Azzurri House  
Walsall Road  
Aldridge  
Walsall  
West Midlands  
WS9 0RB

23 October 2025

*Statutory Auditor*

*BK Plus Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### GROUP STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING A GROUP INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>INCOME</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4	37,500	-	37,500	37,500
Charitable activities	5	981,984	1,561,835	2,543,819	1,917,843
<b>Other trading activities</b>	6	686,797	-	686,797	630,097
<b>Other income</b>	7	81,465	-	81,465	31,090
<b>Investment income</b>	8	39,432	-	39,432	23,867
<b>Total incoming resources</b>		<u>1,827,178</u>	<u>1,561,835</u>	<u>3,389,013</u>	<u>2,640,397</u>
<b>EXPENDITURE</b>					
Charitable activities	9	1,067,558	1,465,576	2,533,134	2,290,669
Other trading activities	10	706,979	-	706,979	601,990
<b>Total resources expended</b>		<u>1,774,537</u>	<u>1,465,576</u>	<u>3,240,113</u>	<u>2,892,659</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TAXATION</b>					
		52,641	96,259	148,900	(252,262)
Taxation	12	1,330	-	1,330	(2,373)
<b>NET INCOME/(EXPENDITURE) AFTER TAXATION</b>					
		53,971	96,259	150,230	(254,635)
Transfers between funds	23	21,898	(21,898)	-	-
<b>Net movement in funds</b>		<u>75,869</u>	<u>74,361</u>	<u>150,230</u>	<u>(254,635)</u>
<b>Total funds brought forward</b>	23	878,285	447,485	1,325,770	1,580,405
<b>TOTAL FUNDS CARRIED FORWARD</b>	23	<u>954,154</u>	<u>521,846</u>	<u>1,476,000</u>	<u>1,325,770</u>

All income and expenditure derive from continuing activities.

The statement of financial activities included all gains and losses recognised during the year.

The notes on pages 16 to 33 form part of these financial statements.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## GROUP BALANCE SHEET AS AT 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Fixed assets</b>					
Tangible assets	16	55,982	191,345	247,327	111,271
		<u>55,982</u>	<u>191,345</u>	<u>247,327</u>	<u>111,271</u>
<b>Current assets</b>					
Stock	18	11,265	-	11,265	12,068
Debtors	19	797,477	29,229	826,706	893,672
Cash at bank and in hand		533,751	305,967	839,718	702,593
		<u>1,342,493</u>	<u>335,196</u>	<u>1,677,689</u>	<u>1,608,333</u>
<b>Creditors: amounts falling due within one year</b>	20	<u>443,278</u>	<u>4,695</u>	<u>447,973</u>	<u>391,461</u>
<b>Net current assets</b>		899,215	330,501	1,229,716	1,216,872
<b>Provision for deferred taxation</b>	21	1,043	-	1,043	2,373
<b>Net assets</b>		<u>954,154</u>	<u>521,846</u>	<u>1,476,000</u>	<u>1,325,770</u>
<b>Funds</b>					
<b>Unrestricted funds:</b>					
General	23	539,154	-	539,154	588,252
Designated	23&24	415,000	-	415,000	290,033
<b>Restricted funds</b>	23	-	521,846	521,846	447,485
		<u>954,154</u>	<u>521,846</u>	<u>1,476,000</u>	<u>1,325,770</u>


The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 16 to 33 form part of these financial statements.

Company registration number 1998105.

The financial statements were approved by the Board of Trustees on 23 October 2025 and were signed on its behalf by:

  
 Mrs M.E.J. Turner  
 Director/Trustee

  
 G. M. Jones  
 Director/Trustee

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## COMPANY BALANCE SHEET AS AT 31 MARCH 2025

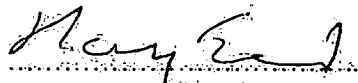
	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Fixed assets</b>					
Tangible assets	16	52,054	191,345	243,399	101,781
Investments	17	200	-	200	200
		<u>52,254</u>	<u>191,345</u>	<u>243,599</u>	<u>101,981</u>
<b>Current assets</b>					
Debtors	19	1,012,662	29,229	1,041,891	840,259
Cash at bank and in hand		84,641	305,967	390,608	518,081
		<u>1,097,303</u>	<u>335,196</u>	<u>1,432,499</u>	<u>1,358,340</u>
<b>Creditors: amounts falling due within one year</b>	20	198,720	4,695	203,415	142,100
<b>Net current assets</b>		<u>898,583</u>	<u>330,501</u>	<u>1,229,084</u>	<u>1,216,240</u>
<b>Net assets</b>		<u>950,837</u>	<u>521,846</u>	<u>1,472,683</u>	<u>1,318,221</u>
<b>Funds</b>					
<b>Unrestricted funds</b>					
General	23	535,837	-	535,837	580,703
Designated	23&24	415,000	-	415,000	290,033
<b>Restricted funds</b>					
	23	-	521,846	521,846	447,485
		<u>950,837</u>	<u>521,846</u>	<u>1,472,683</u>	<u>1,318,221</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The notes on pages 16 to 33 form part of these financial statements.

Company registration number 1998105.

The financial statements were approved by the Board of Trustees on 23 October 2025 and were signed on its behalf by:

  
 Mrs M.E.J. Turner  
 Director/Trustee

  
 G. M. Jones  
 Director/Trustee

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### GROUP CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 Group £	2025 Company £	2024 Group £	2024 Company £
<b>Cash flows from operating activities:</b>					
Cash generated/(absorbed) from operations	1	255,952	(5,902)	(188,943)	(166,326)
<b>Net cash provided by (used in) operating activities</b>		<u>255,952</u>	<u>(5,902)</u>	<u>(188,943)</u>	<u>(166,326)</u>
<b>Cash flows from investing activities</b>					
Purchase of tangible fixed assets		(158,259)	(158,259)	(8,755)	-
Sale of tangible fixed assets		-	-	19,995	19,995
Interest received		39,432	36,688	23,837	23,837
<b>Net cash provided by (used in) investing activities</b>		<u>(118,827)</u>	<u>(121,571)</u>	<u>35,077</u>	<u>43,832</u>
<b>Change in cash and cash equivalents in the reporting period</b>					
		137,125	(127,473)	(153,866)	(122,494)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		702,593	518,081	1,606,459	1,390,575
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>839,718</u>	<u>390,608</u>	<u>1,452,593</u>	<u>1,268,081</u>

### NOTES TO THE GROUP CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

#### Cash generated/(absorbed) from operations

	2025 Group £	2025 Company £	2024 Group £	2024 Company £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	150,230	154,462	(226,923)	(248,975)
<b>Adjustments for:</b>				
Depreciation charges	22,203	16,641	20,414	10,602
Interest received	(39,432)	(36,688)	(23,837)	(23,837)
Movement in deferred tax	(1,330)	-	-	-
Decrease/ (Increase) in stocks	803	-	(2,427)	-
Decrease/(Increase) in debtors	66,966	(201,632)	(51,432)	87,181
(Decrease)/Increase in creditors	56,512	61,315	95,262	8,703
<b>Net cash provided by (used in) operating activities</b>	<u>255,952</u>	<u>(5,902)</u>	<u>(188,943)</u>	<u>(166,326)</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 1 Statutory Information

Dudley Council for Voluntary Service is a private company, limited by guarantee without share capital, registered in England and Wales.

The presentation currency of the accounts is the Pound Sterling (£), rounded to the nearest pound.

### 2 Accounting policies

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The company meets the definition of a public benefit entity under FRS102.

#### Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiaries on a line by line basis. A separate statement of financial activities and income and expenditure account for the charity has not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

#### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore consider that it is appropriate for the financial statements to be prepared on the going concern basis.

#### Income

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

Where the terms of a grant or service level agreement state that the charity is not entitled to the income until the project commences the income received for projects which have not commenced is deferred and carried forward in creditors in a Deferred Income Account.

Individual projects receiving grants of less than £20,000 are aggregated in the Small Grants restricted fund for the purposes of these accounts but are separately recorded within the accounting records.

Donated facilities are included in the accounts at a notional figure where the trustees are able to estimate the value of the facilities received.

Other income is accounted for on a receivable basis.

Interest receivable is accounted for on an accruals basis.

Trading income is accounted for on the accruals basis.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 2. Accounting policies (continued)

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenses are allocated to projects or core services as they are incurred.

Where expenses are incurred which relate to more than one of the charity's activities these are allocated between projects and core services on the following bases:

Staff costs	Percentage of time spent on each activity
Premises costs	Number of rooms occupied
Other expenses	Percentage usage

Expenses allocated to projects are divided between the individual projects on the basis of the size of the project as measured by the amount of grant income.

##### Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Leasehold property improvements	over the term of the lease	
Fixtures and fittings	25% and 33½ % p.a.	straight line basis
Office equipment	25% p.a.	straight line basis
Computer equipment	33½ % p.a.	straight line basis

Expenditure of less than £1,000 per item is not capitalised but is written off in the year in which it is incurred.

##### Capital grants

Specific grants in connection with capital expenditure are credited to a restricted fund if the asset purchased is subject to restrictions as to its use. A designated fixed asset fund has been created for other fixed assets funded by grants. Depreciation on fixed assets funded by grants is charged against the corresponding restricted or designated fund.

##### Stock

Stocks are stated at the lower of cost on a first in first out basis and net realisable value. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

##### Investments

Investments in subsidiaries are measured at cost less impairment. Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 2. Accounting policies (continued)

##### **Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Financial instruments**

The charity and group only have the financial assets and liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are recognised at transition 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.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities, but has limited exemption on its trading activities. The subsidiary companies are liable to corporation tax on their trading activities.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds that the trustees have designated for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 3 Summary financial performance of the charity alone:

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>INCOME</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4	37,500	-	37,500	37,500
Charitable activities	5	981,984	1,561,835	2,543,819	1,917,843
Gift aid receipts from trading subsidiaries		42,847	-	42,847	43,270
<b>Other trading activities</b>		<b>57,475</b>	<b>-</b>	<b>57,475</b>	<b>64,488</b>
<b>Other income</b>	<b>7</b>	<b>208,076</b>	<b>-</b>	<b>208,076</b>	<b>251,713</b>
<b>Investment income</b>	<b>8</b>	<b>36,688</b>	<b>-</b>	<b>36,688</b>	<b>23,867</b>
<b>Total incoming resources</b>	<b>23</b>	<b>1,364,570</b>	<b>1,561,835</b>	<b>2,926,405</b>	<b>2,338,681</b>
<b>EXPENDITURE</b>					
Charitable activities	9	1,067,558	1,465,576	2,533,134	2,290,669
Other trading activities		238,809	-	238,809	296,987
<b>Total resources expended</b>	<b>23</b>	<b>1,306,367</b>	<b>1,465,576</b>	<b>2,771,943</b>	<b>2,587,656</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>58,203</b>	<b>96,259</b>	<b>154,462</b>	<b>(248,975)</b>
Transfers between funds		21,898	(21,898)	-	-
<b>Net movement in funds</b>		<b>80,101</b>	<b>74,361</b>	<b>154,462</b>	<b>(248,975)</b>
<b>Total funds brought forward</b>	<b>23</b>	<b>870,736</b>	<b>447,485</b>	<b>1,318,221</b>	<b>1,567,196</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>950,837</b>	<b>521,846</b>	<b>1,472,683</b>	<b>1,318,221</b>

4	Income from donations and legacies	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Donated facilities	37,500	-	37,500	37,500
		<u>37,500</u>	<u>-</u>	<u>37,500</u>	<u>37,500</u>

Donated facilities represent notional rent for the charity's offices. These are provided rent free by Dudley Metropolitan Borough Council (Dudley MBC).

A corresponding notional rent expense is included in charitable expenditure.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

5	Income from charitable activities Group and Company	Unrestricted	Restricted	Total	Total
		funds	funds		
		2025	2025	2025	2024
		£	£	£	£
	Core Services	1,131,984	-	1,131,984	790,616
	Goods and Services	-	-	-	-
	Children's' Officer	-	123,205	123,205	193,200
	Small Grants	-	107,110	107,110	29,809
	Carers' Co-Coordinator	-	43,928	43,928	43,666
	East Coseley	-	16,018	16,018	109,495
	Healthwatch Dudley	-	222,505	222,505	218,360
	Emergent Cultures	-	276,054	276,054	245,231
	Covid -19	-	-	-	-
	Winter Warmth	-	200,000	200,000	60,000
	Holiday Activity	-	-	-	30,544
	Refurbishment Fund	-	150,000	150,000	-
	Covid CYA 12-18	-	-	-	-
	Dudley Partnership Board Dev Supp VCS	-	-	-	125,000
	VCS Health Inequalities	-	-	-	19,835
	Community Connector	-	-	-	40,102
	Migrant Community Support	-	160,000	160,000	-
	Action on Poverty	-	-	-	-
	Peer to Peer Support	-	263,015	263,015	11,985
		<u>1,131,984</u>	<u>1,561,835</u>	<u>2,693,819</u>	<u>1,917,843</u>
6	Income from other trading activities - Group	Unrestricted	Restricted	Total	Total
		funds	funds		
		2025	2025	2025	2024
		£	£	£	£
	Office rentals and room hires	165,984	-	165,984	166,375
	Catering and refreshments	367,595	-	367,595	329,523
	Sales of tickets and services	153,218	-	153,218	134,199
		<u>686,797</u>	<u>-</u>	<u>686,797</u>	<u>630,097</u>

Rental and room hire income is generated from the DY1 building and Brierley Hill Civic Hall, properties leased from Dudley MBC under the asset transfer regulations. All other trading income has been generated from Brierley Hill Civic Hall.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

7	<b>Other income Group</b>	<b>Unrestricted funds</b> <b>2025</b> <b>£</b>	<b>Restricted funds</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2024</b> <b>£</b>
	Other income	81,465	-	81,465	31,090
	<b>Other income Company</b>	<b>Unrestricted funds</b> <b>2025</b> <b>£</b>	<b>Restricted funds</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2024</b> <b>£</b>
	Other income	208,076	-	208,076	251,713
	Other income includes wages and salaries recharged to the trading subsidiary.				
8	<b>Interest receivable Company</b>	<b>Unrestricted funds</b> <b>2025</b> <b>£</b>	<b>Restricted funds</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2024</b> <b>£</b>
	Bank and other interest	36,688	-	36,688	23,867
	<b>Group</b>				
	Bank and other interest	39,422	-	39,422	23,867
9	<b>Expenditure on Charitable activities Company</b>	<b>Unrestricted funds</b> <b>2025</b> <b>£</b>	<b>Restricted funds</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2024</b> <b>£</b>
	Human resources	786,837	416,142	1,202,979	1,212,421
	Operational costs	85,646	256,568	342,214	424,092
	Grants paid	68,914	621,450	690,364	394,830
		<u>941,397</u>	<u>1,294,160</u>	<u>2,235,557</u>	<u>2,031,343</u>
	<b>Support costs</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Premises costs	63,460	19,867	83,327	92,797
	Professional costs	57,779	900	58,679	58,452
	General costs	50,132	53,557	103,689	66,849
	Depreciation	16,641	-	16,641	8,596
	Governance costs (note 11)	35,241	-	35,241	32,632
		<u>223,253</u>	<u>74,324</u>	<u>297,577</u>	<u>259,326</u>
	Charitable activities	<u>1,164,650</u>	<u>1,368,484</u>	<u>2,533,134</u>	<u>2,290,669</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 10 Expenditure on other trading activities

All unrestricted	Office rentals and room hire £	Catering and refreshments £	Sales of tickets and commission £	Total 2025 £	2024 £
Purchases	-	208,148	-	208,148	189,394
Human resources	-	248,265	-	248,265	218,394
Operational costs	3,781	-	36,010	39,791	26,148
Premises costs	66,333	-	104,611	170,944	131,002
Professional costs	-	-	8,009	8,009	8,867
General costs	9,917	-	16,343	26,260	18,373
Depreciation	-	-	5,562	5,562	9,812
	<u>80,031</u>	<u>456,413</u>	<u>170,535</u>	<u>706,979</u>	<u>601,990</u>

### 11 Governance costs

Core services	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Staff costs	14,497	-	14,497	13,671
Printing, stationery & advertising	3,862	-	3,862	606
Accountancy and audit fees	16,882	-	16,882	18,355
	<u>35,241</u>	<u>-</u>	<u>35,241</u>	<u>32,632</u>

### 12 Taxation

#### Analysis of the tax charge

The tax charge on the net income for the year was as follows.

	2025 £	2024 £
Deferred tax credit /(charge)	<u>1,330</u>	<u>(2,373)</u>
	<u>1,330</u>	<u>(2,373)</u>

### 13 Trustees' remuneration and benefits

No travel expenses were reimbursed during the year (2024 - £Nil).

Mr. G.M. Jones, treasurer, received £33,396 (2024 - £30,072) for accountancy and administration services provided. This is in accordance with an agreement with the Charity Commission dated 24 April 2007.

The amount owed to G.M. Jones at 31 March 2025 was £7,223 (2024 - £5,577).

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 14 Employees and staff costs

The total emoluments (including monetary and non-monetary benefits-in-kind) of employees during the year were:

	<b>2025 Group £</b>	<b>2025 Company £</b>	<b>2024 Group £</b>	<b>2024 Company £</b>
Emoluments	1,131,835	1,046,051	1,258,430	1,258,430
Employers' National Insurance contributions	108,061	107,988	118,259	118,259
Pension contributions	64,964	61,333	66,311	66,311
Healthcare	2,104	2,104	1,486	1,486
	<u>1,306,964</u>	<u>1,217,476</u>	<u>1,444,486</u>	<u>1,444,486</u>

The average number of employees during the year was:

	<b>2025 Group</b>	<b>2025 Company</b>	<b>2024 Group</b>	<b>2024 Company</b>
Charitable activities	29	29	29	29
Management and administration	2	2	2	2
Trading activities	25	17	25	25
	<u>56</u>	<u>48</u>	<u>56</u>	<u>56</u>

Full time equivalents

Charitable activities	29	29	29	29
Management and administration	2	2	2	2
Trading activities	14	10	14	14
	<u>45</u>	<u>41</u>	<u>45</u>	<u>45</u>

	<b>2025 Group £</b>	<b>2025 Company £</b>	<b>2024 Group £</b>	<b>2024 Company £</b>
Total benefits received by key management personnel	187,528	187,528	172,959	172,959
	<u>187,528</u>	<u>187,528</u>	<u>172,959</u>	<u>172,959</u>

Number of employees receiving benefits in excess of £60,000

	<b>2025 Group</b>	<b>2025 Company</b>	<b>2024 Group</b>	<b>2024 Company</b>
Emoluments £60,000-£70,000	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

Staff costs includes employees recharged to the trading company.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

15 COMPARATIVES FOR THE GROUP STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>INCOME</b>			
<b>Income and endowments from:</b>			
Donations and legacies	37,500	-	37,500
Charitable activities	790,616	1,127,227	1,917,843
<b>Other trading activities</b>	630,097	-	630,097
<b>Other income</b>	31,090	-	31,090
<b>Investment income</b>	23,867	-	23,867
<b>Total incoming resources</b>	<u>1,513,170</u>	<u>1,127,227</u>	<u>2,640,397</u>
<b>EXPENDITURE</b>			
Charitable activities	946,829	1,343,840	2,290,669
Other trading activities	601,990	-	601,990
<b>Total resources expended</b>	<u>1,548,819</u>	<u>1,343,840</u>	<u>2,892,659</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TAXATION</b>	(35,649)	(216,613)	(252,262)
Taxation	(2,373)	-	(2,373)
<b>NET INCOME /(EXPENDITURE) AFTER TAXATION</b>	<u>(38,022)</u>	<u>(216,613)</u>	<u>(254,635)</u>
Transfers between funds	6,750	(6,750)	-
<b>Net movement in funds</b>	<u>(31,272)</u>	<u>(223,363)</u>	<u>(254,635)</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>			
<b>Net (outgoing)/ incoming resources for the year</b>			
Funds brought forward as at 1 April 2023	909,557	670,848	1,580,405
<b>Funds carried forward as at 31 March 2024</b>	<u>878,285</u>	<u>447,485</u>	<u>1,325,770</u>

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

16	Tangible fixed assets	Leasehold property improvements	Fixtures and fittings	Office equipment	Computer equipment	Totals
Group	£	£	£	£	£	£
<b>Cost</b>						
At 1 April 2024	150,342	71,223	2,563	45,278	269,406	
Additions	154,761	-	-	3,498	158,259	
Disposals	-	-	-	(21,947)	(21,947)	
At 31 March 2025	<u>305,103</u>	<u>71,223</u>	<u>2,563</u>	<u>26,829</u>	<u>405,718</u>	
<b>Depreciation</b>						
At 1 April 2024	49,791	61,733	2,563	44,048	158,135	
Charge for the year	14,817	5,562	-	1,823	22,203	
Disposals	-	-	-	(21,947)	(21,947)	
At 31 March 2025	<u>64,608</u>	<u>67,295</u>	<u>2,563</u>	<u>23,924</u>	<u>158,391</u>	
<b>Net Book Values</b>						
At 31 March 2025	<u>240,495</u>	<u>3,927</u>	<u>-</u>	<u>2,905</u>	<u>247,327</u>	
At 31 March 2024	<u>100,551</u>	<u>9,490</u>	<u>-</u>	<u>1,230</u>	<u>111,271</u>	
	Company	Leasehold property improvements	Fixtures and fittings	Office equipment	Computer equipment	Totals
	£	£	£	£	£	£
<b>Cost</b>						
At 1 April 2024	150,342	20,620	2,563	45,278	218,803	
Additions	154,761	-	-	3,498	158,259	
Disposals	-	-	-	(21,947)	(21,947)	
At 31 March 2025	<u>305,103</u>	<u>20,620</u>	<u>2,563</u>	<u>26,829</u>	<u>355,115</u>	
<b>Depreciation</b>						
At 1 April 2024	49,791	20,620	2,563	44,048	117,022	
Charge for the year	14,818	-	-	1,823	16,641	
Disposals	-	-	-	(21,947)	(21,947)	
At 31 March 2025	<u>64,609</u>	<u>20,620</u>	<u>2,563</u>	<u>23,924</u>	<u>111,716</u>	
<b>Net Book Values</b>						
At 31 March 2025	<u>240,494</u>	<u>-</u>	<u>-</u>	<u>2,905</u>	<u>243,399</u>	
At 31 March 2024	<u>100,551</u>	<u>-</u>	<u>-</u>	<u>1,230</u>	<u>101,781</u>	

All fixed assets held are in furtherance of the charity's objects.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 17 Fixed asset investments (Company)

		2025 £	2024 £
Shares in group undertakings:			
Dudley CVS Enterprises Limited	(Company number 09482845)	100	100
Psiams Systems Limited	(Company number 10000491)	100	100
		<u>200</u>	<u>200</u>

Both of the companies are wholly owned trading subsidiary companies, incorporated in the UK (England and Wales). The registered office for both companies is 7 Albion Street, Brierley Hill, West Midlands, DY5 3EE. The activities of these companies are included in the consolidated financial statements.

A summary of the subsidiaries' trading results is set out below:

	Dudley CVS Enterprises Limited 2025 £	Dudley CVS Enterprises Limited 2024 £	Psiams Systems Limited 2025 £	Psiams Systems Limited 2024 £
Total Income	664,233	565,609	-	-
Total Expenditure	668,465	566,666	-	-
Profit/(Loss) for the year	<u>(4,232)</u>	<u>(1,057)</u>	-	-
Net assets/(liabilities)	<u>5,647</u>	<u>9,879</u>	<u>(91,816)</u>	<u>(91,816)</u>
<b>18 Stocks</b>	<b>2025 Group £</b>	<b>2025 Company £</b>	<b>2024 Group £</b>	<b>2024 Company £</b>
Bar stocks	11,265	-	12,068	-
	<u>11,265</u>	<u>-</u>	<u>12,068</u>	<u>-</u>
<b>19 Debtors: amounts falling due within one year</b>	<b>2025 Group £</b>	<b>2025 Company £</b>	<b>2024 Group £</b>	<b>2024 Company £</b>
Trade debtors	23,660	15,169	24,829	4,354
Grants receivable	7,463	7,463	71,238	71,238
Prepayments and accrued income	45,332	33,042	45,375	12,688
Other debtors	750,251	750,000	752,230	751,979
Amounts owed by group companies	-	236,217	-	-
	<u>826,706</u>	<u>1,041,891</u>	<u>893,672</u>	<u>840,259</u>

Amounts due from the group undertakings is unsecured, interest free and payable on demand.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

20	Creditors: amounts falling due within one year	2025	2025	2024	2024
		Group	Company	Group	Company
		£	£	£	£
	Trade creditors	77,953	37,280	74,924	36,947
	Amounts owed to group companies	-	-	-	15,841
	Accruals and deferred income	297,162	109,641	244,861	42,033
	Social security and other taxes	53,107	39,124	42,758	29,361
	Other creditors	19,751	17,370	28,918	17,918
		<u>447,973</u>	<u>203,415</u>	<u>391,461</u>	<u>142,100</u>

21	Provisions for liabilities	2025	2025	2024	2024
		Group	Company	Group	Company
		£	£	£	£
	Deferred tax				
	Capital allowances in excess of depreciation	1,043	-	2,373	-
		<u>1,043</u>	<u>-</u>	<u>2,373</u>	<u>-</u>

#### 22 Financial commitments

##### Operating leases – Group and company

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Not later than one year	60,500	61,180
Later than one and not later than five years	242,000	242,000
Later than five years – land and buildings	839,555	900,055
	<u>1,142,055</u>	<u>1,203,235</u>

The lease payments for land and buildings, £1,142,055 (2024 - £1,203,235), will only be paid if agreed outcomes are not met.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

23 Movement in funds				
Group	Balance at 1 April 2024 £	Net movement in funds £	Transfers between funds £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General fund	588,252	(70,996)	21,898	539,154
Designated funds (note 24)	290,033	124,967	-	415,000
	<u>878,285</u>	<u>53,971</u>	<u>21,898</u>	<u>954,154</u>
<b>Restricted funds</b>				
Peer to Peer Support	-	33,576	-	33,576
Children's officer	86,637	(44,158)	-	42,479
Carer's co-ordinator	-	(10,856)	10,857	1
Small Grants	48,557	14,221	-	62,778
Big Local - East Coseley	2,419	15,274	(2,419)	15,274
Healthwatch Dudley	20,599	1,919	-	22,518
Refurbishment fund	53,000	138,345	-	191,345
Emergent Cultures	66,444	11,396	-	77,840
Winter Warmth	-	-	-	-
Covid CYA 12-18	36,668	-	-	36,668
Dudley Partnership Board Dev Supp VCS	89,617	(50,250)	-	39,367
Community Connector	27,509	(13,208)	(14,301)	-
Migrant Community Support	16,035	-	(16,035)	-
	<u>447,485</u>	<u>96,259</u>	<u>(21,898)</u>	<u>521,846</u>
<b>Total Funds</b>	<u>1,325,770</u>	<u>150,230</u>	<u>-</u>	<u>1,476,000</u>

Net movements in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,572,598	(1,643,594)	-	(70,996)
Designated funds (note 24)	254,580	(129,613)	-	124,967
	<u>1,827,178</u>	<u>(1,773,207)</u>	<u>-</u>	<u>53,971</u>
<b>Restricted funds</b>				
Peer to Peer Support	263,015	(229,439)	-	33,576
Children's officer	123,205	(167,363)	-	(44,158)
Carer's co-ordinator	43,928	(54,784)	-	(10,856)
Small Grants	107,110	(92,889)	-	14,221
Big Local -East Coseley	16,018	(744)	-	15,274
Healthwatch Dudley	222,505	(220,586)	-	1,919
Refurbishment fund	150,000	(11,655)	-	138,345
Emergent Cultures	276,054	(264,658)	-	11,396
Winter Warmth	200,000	(200,000)	-	-
Covid CYA 12-18	-	-	-	-
Dudley Partnership Board Dev Supp VCS	-	(50,250)	-	(50,250)
Community Connector	-	(13,208)	-	(13,208)
Migrant Community Support	160,000	(160,000)	-	-
	<u>1,561,835</u>	<u>(1,465,576)</u>	<u>-</u>	<u>96,259</u>
<b>Total funds</b>	<u>3,389,013</u>	<u>(3,238,783)</u>	<u>-</u>	<u>150,230</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 23 Movement in funds

Company	Balance at 1 April 2024 £	Net movement in funds £	Transfers between funds £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General fund	580,703	(66,764)	21,898	535,837
Designated funds (note 24)	290,033	124,967	-	415,000
	<u>870,736</u>	<u>58,203</u>	<u>21,898</u>	<u>950,837</u>
<b>Restricted funds</b>				
Peer to Peer Support	-	33,576	-	33,576
Children's officer	86,637	(44,158)	-	42,479
Carer's co-ordinator	-	(10,856)	10,857	1
Small Grants	48,557	14,221	-	62,778
Big Local - East Coseley	2,419	15,274	(2,419)	15,274
Healthwatch Dudley	20,599	1,919	-	22,518
Refurbishment fund	53,000	138,345	-	191,345
Emergent Cultures	66,444	11,396	-	77,840
Winter Warmth	-	-	-	-
Covid CYA 12-18	36,668	-	-	36,668
Dudley Partnership Board Dev Supp VCS	89,617	(50,250)	-	39,367
Community Connector	27,509	(13,208)	(14,301)	-
Migrant Community Support	16,035	-	(16,035)	-
	<u>447,485</u>	<u>96,259</u>	<u>(21,898)</u>	<u>521,846</u>
<b>Total funds</b>	<u>1,318,221</u>	<u>154,462</u>	<u>-</u>	<u>1,472,683</u>

Net movements in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,109,990	(1,176,754)	-	(66,764)
Designated funds (note 24)	254,580	(129,613)	-	124,967
	<u>1,364,570</u>	<u>(1,306,367)</u>	<u>-</u>	<u>58,203</u>
<b>Restricted funds</b>				
Peer to Peer Support	263,015	(229,439)	-	33,576
Children's officer	123,205	(167,363)	-	(44,158)
Carer's co-ordinator	43,928	(54,784)	-	(10,856)
Small Grants	107,110	(92,889)	-	14,221
Big Local - East Coseley	16,018	(744)	-	15,274
Healthwatch Dudley	222,505	(220,586)	-	1,919
Refurbishment fund	150,000	(11,655)	-	138,345
Emergent Cultures	276,054	(264,658)	-	11,396
Winter Warmth	200,000	(200,000)	-	-
Covid CYA 12-18	-	-	-	-
Dudley Partnership Board Dev Supp VCS	-	(50,250)	-	(50,250)
Community Connector	-	(13,208)	-	(13,208)
Migrant Community Support	160,000	(160,000)	-	-
	<u>1,561,835</u>	<u>(1,465,576)</u>	<u>-</u>	<u>96,259</u>
<b>Total funds</b>	<u>2,926,405</u>	<u>(2,771,943)</u>	<u>-</u>	<u>154,462</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 24 Designated funds

	Balance at 1 April 2024 £	Designated/ (released) during the year £	Expenditure incurred £	Balance at 31 March 2025 £
The trustees undertake an annual review of their future plans and designate amounts out of unrestricted funds accordingly. The position at 31 March 2025 is:				
<b>Income</b>				
Staff Costs	250,000	235,315	(85,315)	400,000
Information Technology	10,000	19,265	(14,265)	15,000
Grants	30,033	=	(30,033)	-
	<u>290,033</u>	<u>254,580</u>	<u>(129,613)</u>	<u>415,000</u>

### 25 Funds of the charity

#### Description of restricted funds

These are the specific projects that the charity has been requested to operate. Unless otherwise stated these projects are funded by specific grants from Dudley Metropolitan Borough Council (Dudley MBC).

#### Children's officer

Facilitates effective networking across the voluntary sector childcare agencies promoting the development of services and consulting parents and children on the Borough Children's Services Plan.

#### Small grants

This comprises individual grants of less than £20,000 from all sources.

#### Big Local – East Coseley

Supported through Big Local and administered by Local Trust for the Big Lottery Fund to promote the £1 million coming to East Coseley and gather community visions for the area from as wide a range of individuals, groups and organisations as possible. This is being done through production of an area newsletter, regular Forum meetings, community activities, engagement and outreach and a small community grants programme.

#### Carers' Co-Ordinator

Funded by NHS Black Country ICB, this project is to promote partnership working in the acute hospital setting, linking the voluntary sector with statutory partners, to achieve recognition, assessment, intervention and support for carers.

#### Healthwatch Dudley

Funded by Dudley MBC, and set out under The Health And Social Care Act 2012, the aim of local Healthwatch will be to give citizens and communities a stronger voice to influence and challenge how health and social care services are provided within their locality.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

#### **25 Funds of the charity (continued)**

##### **Refurbishment Fund**

Various grants from Dudley MBC to assist in the major refurbishment work of the former Day Care Centre in Stafford Street, Dudley and the Brierley Hill Civic Hall, following asset transfers to Dudley CVS.

##### **Emergent Cultures**

Funded by Big Lottery Fund, a three year project to continue the Company's pilot of the Co-Lab Dudley project. Seeking to be a catalyst and support system for the people of Dudley to develop opportunities to collaborate with each other, making, sharing and learning together thus enabling them to be better connected and lead healthier and happier lives.

##### **Household Support Grants**

A grant from Dudley MBC to facilitate the provision of direct assistance to support families with children, struggling with the costs of food, energy and water bills and other associated costs.

##### **Covid CTYA 12-18**

A grant from Dudley MBC to facilitate Covid engagement activity with children and young adults 12-18 years.

##### **Dudley Partnership Board Development Support VCS**

A grant for developmental work of the establishment and roll out of the Dudley Health and Care Partnership Board.

##### **Community Connector**

Funded from Black Country Together CIC, this project is to inspire people to lead more active lifestyles using a variety of outreach activities to engage with people in the local community.

##### **Migrant Community Support**

Funding from Dudley MBC to support the voluntary sector to enhance support for refugees, asylum seekers and migrants. Support will include safe spaces for migrants to meet, peer support and access to guidance and support and wellbeing activities.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

#### **25 Funds of the charity (continued)**

##### **Unrestricted funds – income**

###### **Core services**

This is the general fund of the charity mainly funded by Dudley MBC and Dudley NHS Black Country ICB and used to provide capacity building to voluntary and charitable groups throughout the Borough. The Service Level Agreement also includes the Volunteer Bureau and Community Care projects as well as Integrated Services, being a designated fund, as part of Dudley CVS core activities.

Transfers are made from this fund to make good any shortfall in funding for the specific projects of the charity.

##### **Unrestricted funds – designated**

###### **Staff Costs**

This fund is a provision for various post, given the forthcoming cuts to core grant funding which the Board has decided to fund directly from reserves and a proposed annual designation to enable certain externally funded projects to continue.

###### **Information Technology**

This fund is in respect of anticipated costs to update the company's website.

###### **Grants**

Funds from Dudley CCG with the purpose of enabling active participation and representation of the voluntary and community sector in integrated care services in Dudley borough and Development of and Support to Patient Participation Groups.

###### **Peer to Peer**

Funded by Dudley MBC, to oversee peer to peer support in relation to the Family Hubs/Start for Life, First 1001 days and Early Years agenda. A large proportion of the budget is being distributed across the voluntary sector as a grant programme to enable the sector to deliver peer support provision.

#### **26 Limited liability**

The company is a registered charity and has been granted the power to dispense with the word "Limited" from its name.

The liability of the members is limited by guarantee to a sum not exceeding £1 in the event of the company being wound up.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

#### **27 Related Party Disclosures**

The charity has two wholly owned trading subsidiaries which are incorporated in the UK (England and Wales). The activities of these companies are included in the consolidated financial statements. The charity has taken advantage of the exemptions under FRS 102 not to disclose related party transactions with its subsidiaries.

Dudley CVS Enterprises Limited (Company number 09482845) operates events, promotional activities and bar and catering at Brierley Hill Civic Hall.

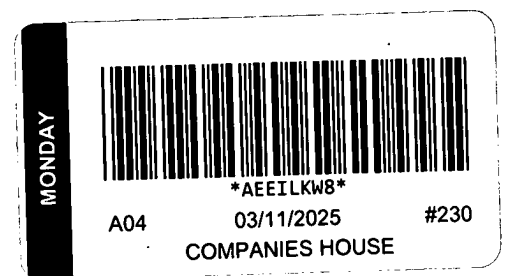
Psiams Systems Limited (Company number 10000491) provides information technology services.

The registered office for both companies is 7 Albion Street, Brierley Hill, West Midlands, DY5 3EE.

A J Gray is a trustee of Black Country Together C.I.C. During the year the charity made sales of £9,999 to Black Country Together C.I.C. and had purchases of £4,250. At 31 March 2025 the charity was owed £3,730 by Black Country Together C.I.C.

Company Registration No 1998105 (England & Wales)  
Charity No 517766

**DUDLEY COUNCIL FOR  
VOLUNTARY SERVICE  
DIRECTORS' AND TRUSTEES' REPORT  
AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**



# **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **COMPANY INFORMATION FOR THE YEAR ENDED 31 MARCH 2025**

#### **Directors and Trustees**

(during the year ended 31  
March 2025 and to date)

Mrs. S.A. Huband  
Miss A.E Adams  
Mr. D.R. Lidington  
Mrs. A.J. Sayer  
Miss K.L.Fielder  
Miss J.M Bradley

Mr. G.M. Jones  
Mrs. A. Khalid  
Mrs. M. E. J. Turner  
Mrs J.H. Clarke MBE  
Mrs. K. Jones (appointed 24/10/24)  
Mr B.T. Cole (appointed 01/02/25)

<b>Chairman</b>	Mrs. M. E. J. Turner
<b>Vice Chairman</b>	Mrs. K. Jones
<b>Secretary/Chief Officer</b>	Mr. A. J. Gray
<b>Treasurer</b>	Mr. G.M. Jones
<b>Company Number</b>	1998105
<b>Charity Number</b>	517766
<b>Registered Office</b>	7 Albion Street Brierley Hill West Midlands DY5 3EE
<b>Auditors</b>	BK Plus Audit Limited Azzurri House Walsall Road Aldridge Walsall West Midlands WS9 0RB
<b>Bankers</b>	National Westminster Bank Plc Unit 55A Merry Hill Centre Brierley Hill West Midlands DY5 1SY
<b>Solicitors</b>	Higgs and Sons 3 Waterfront Business Park Brierley Hill West Midlands DY5 1LX

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report with the financial statements of the charitable company and group for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The legal and administrative information set out on page 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities (FRS102).

#### **Objectives and activities**

The charity's object and its principal activity continues to be that of promoting any charitable purpose for the benefit of the community within the Metropolitan Borough of Dudley and, in particular, the advancement of education, the furtherance of health and the relief of poverty, distress and sickness, to promote and organise co-operation in the achievement of such purposes and, to that end, to bring together in Council representatives of the statutory and voluntary organisations engaged in the furtherance of such purposes within the area of benefit.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **ACHIEVEMENT AND PERFORMANCE**

The charity's aims are to assist the voluntary sector within the Metropolitan Borough of Dudley.

Working in partnership with others continues to be a cornerstone of the company's work.

During the year the company played a major role in the following initiatives, to name but a few:

- Integrated Plus
- High Intensity User Project
- Health Watch
- Carers
- Health and Wellbeing Board
- Health and Social Care Partnership
- Integrated Care Board
- Dudley Borough Vision – Forging a Future for All Executive
- Big Lottery Fund – Emergent Cultures
- Combined Partnership LLP
- Dudley Young Health Champions
- School For Climate Justice

The company maintained its representative role in the strategic engagement arena, supporting such bodies as Dudley Health and Care Partnership, Safe and Sound Partnership, Integrated Care Partnership and Children's Partnership. Relationships with local voluntary and community organisations were maintained and strengthened through the continued facilitation of several local networks. Significant work supporting Poverty summits and networks. The charity monitors its success by use of polls and surveys. In addition, specific reports are prepared for the funders on several projects.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

### ACHIEVEMENT AND PERFORMANCE (CONTINUED)

Further developed placed based working across the 5 townships.  
Facilitated Dudley Refugee and Asylum Seeker network and distributed £155k.  
Facilitated Mental Health forum for the borough.  
Supported the implementation of the Dudley placed based partnership and it's engagement with the VCS and strengthened relationships with the Integrated Care System (ICS) for the Black Country.  
Advocated for the sector during local authority cuts programme.  
Distributed £100k Household Support Fund.  
Administered Winter Mitigation payments.  
Successfully attained the Local Infrastructure Quality Assurance (LIQA) mark.

### FINANCIAL REVIEW

The company is grateful as always for the continued support of Dudley MBC, NHS Black Country ICB and Big Lottery Fund.

The continuing restriction of public sector finances makes it important for the charity to continue its efforts to diversify income streams.

All of our restricted fund projects are, of course, reliant on continuing grant income, as are our activities relating to Integrated Plus and High Intensity User projects. Our core activities are partly grant funded topped up by other income we are able to attract and utilisation of reserves held if considered appropriate. Our core funding from Dudley MBC will be cut by 50% for 2025/26. Trustees have therefore designated from reserves for future salary costs whilst other sources are explored.

The company acknowledges the continuing funding from Big Lottery Fund for its Emergent Cultures projects together with funding from Joseph Rowntree Foundation amongst others. Details of both are included in note 25.

### Grants Payable

The company does not make grants from its unrestricted funds. It does, however, administer various funds on behalf of statutory partners as and when requested. Such funds are treated as restricted in the accounts and a description of their purpose is stated in note 25 to the accounts. The company will promote such funds through its networks and facilitate panels to scrutinise and assess applications. Grants are all paid to organisations within the voluntary sector and not to individuals (with the exception of Personal Health Budget and Household Support Grant allocations).

### Reserves policy

The charitable group's funds at 31 March 2025 were as listed below.

	£
Restricted funds detailed in note 23	521,846
Designated funds detailed in note 24	415,000
General funds invested in fixed assets	55,982
General funds in current assets – free reserves	483,172
	<hr/>
Total funds	1,476,000

The trustees have established a policy whereby the unrestricted funds not designated for the next 12 months or invested in fixed assets, should be maintained at 6 months of the resources expended on core services. This level has been chosen as quarterly grants do not cover core costs and this will give an adequate buffer whilst any necessary re-organisation is implemented. On this basis the required level of free reserves at 31 March 2025 was £315,000 and the actual level of free reserves was £483,172.

# **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

### **Investments**

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

### **Plans for Future Periods**

The charity plans to continue its activities outlined above subject to adequate funding being secured. The trustees are constantly aware of the need to support any voluntary organisation within the Borough and in so doing make full use of the company's expertise and utilisation of its financial assets to that end. DCVS remains firmly committed to its members and also to its continuing involvement in the ever-increasing strategic agenda.

Discussions are continuing in respect of possible further transfers/management of assets to further diversify potential income streams.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The charity is constituted as a company limited by guarantee and governed under its Memorandum and Articles of Association. The liability of the members is limited to a sum not exceeding £1 in the event of the company being wound up.

### **Recruitment and Appointment of Trustees**

All directors of the company are also trustees of the charity and there are no other trustees. All of the trustees serving during the year are listed on page 2. Elections to the Executive Committee take place at each AGM when one third retire but are eligible for re-election. The Board has power to appoint directors or trustees if it considers it necessary so to do. Potential trustees are nominated by and from within the membership.

### **Trustee Induction and Training**

Trustees are already familiar with the work of the charity having come from within the voluntary sector. All new trustees attend an induction session facilitated by the Chairman and Chief Officer, covering the obligations of trustees, key documents relating to the operation of the charity, funding and future plans and objectives.

### **Trustees insurance**

The charity provides third party indemnity provision for the trustees.

### **Organisational Structure**

The charity is organised so that the directors/trustees, who include 3 honorary officers, meet regularly to manage its affairs and formulate the policy of the charity and its subsidiary companies. The Chief Officer/Company Secretary manages the day to day administration of the charity assisted by their staff. DCVS is grateful, also, to a number of volunteers who assist in various capacities. In addition, each Board member is assigned to either the Finance and General Purpose or Staffing Sub-Committee. These committees also meet quarterly and report to the next Board meeting.

The company holds three annual 'Away Days' for (1) trustees, (2) staff and (3) trustees and staff combined.

### **Statement of Public Benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance,

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

### **Arrangements for setting key management and personnel remuneration**

The Staffing Sub-Committee is charged with setting remuneration of key management personnel, referring to published pay scales and job roles, comparisons amongst the DCVS network and any other advice or guidance they feel necessary.

### **Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to mitigate those risks. Internally, there are nominated senior staff responsible for Health and Safety compliance, qualified first aiders, regular staff meetings and a staff led I.T. sub-group. Formal policies e.g. Data Protection, Lone Working, Financial Procedures, and General Data Protection Regulation are regularly reviewed and updated, where necessary.

As explained in the financial review the continuance of certain projects depends on the availability of continuing grant income. If grants for core activities ceased there is sufficient buffer to enable the charity to continue whilst the trustees consider how to restructure.

### **Statement of trustees' responsibilities**

The trustees (who are also directors of Dudley Council for Voluntary Service for the purposes of company law) 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).

Company law 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 charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for the 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 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

- there is no relevant audit information of which the group's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

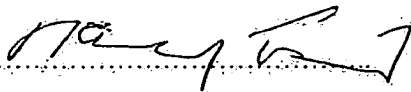
**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**Independent Auditors**

A resolution proposing that BK Plus Audit Limited be reappointed as group auditors of the company will be put to the Annual General Meeting.

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

**By order of the Board**



Mrs. M. E. J. Turner Chairman

23 October 2025

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

#### **Opinion**

We have audited the financial statements of Dudley Council for Voluntary Service (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Group Statement of Financial Activities (incorporating the group income and expenditure account), the Group and the Company Balance Sheet, the Group and the Company Cash Flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)**

#### **Other information (continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the report of the trustees has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit: or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the report of the trustees, and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)**

#### **Responsibilities of trustees (continued)**

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

- : enquiry of management as to any knowledge of actual, suspected or alleged fraud
- : enquiry of management as to any actual or potential litigation
- : enquiry of management of any instances of non-compliance with laws and regulations
- : performing audit work over the risk of management override of controls
- : evaluating significant transactions outside the normal course of trade

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

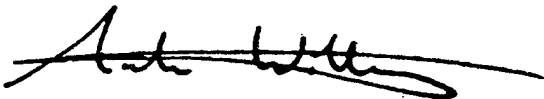
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Williams FCCA (Senior Statutory Auditor)  
for and on behalf of BK Plus Audit Limited  
Azzurri House  
Walsall Road  
Aldridge  
Walsall  
West Midlands  
WS9 0RB

23 October 2025

*Statutory Auditor*

*BK Plus Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### GROUP STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING A GROUP INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>INCOME</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4	37,500	-	37,500	37,500
Charitable activities	5	981,984	1,561,835	2,543,819	1,917,843
<b>Other trading activities</b>	6	686,797	-	686,797	630,097
<b>Other income</b>	7	81,465	-	81,465	31,090
<b>Investment income</b>	8	39,432	-	39,432	23,867
<b>Total incoming resources</b>		<u>1,827,178</u>	<u>1,561,835</u>	<u>3,389,013</u>	<u>2,640,397</u>
<b>EXPENDITURE</b>					
Charitable activities	9	1,067,558	1,465,576	2,533,134	2,290,669
Other trading activities	10	706,979	-	706,979	601,990
<b>Total resources expended</b>		<u>1,774,537</u>	<u>1,465,576</u>	<u>3,240,113</u>	<u>2,892,659</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TAXATION</b>					
		52,641	96,259	148,900	(252,262)
Taxation	12	1,330	-	1,330	(2,373)
<b>NET INCOME/(EXPENDITURE) AFTER TAXATION</b>					
		53,971	96,259	150,230	(254,635)
Transfers between funds	23	21,898	(21,898)	-	-
<b>Net movement in funds</b>		<u>75,869</u>	<u>74,361</u>	<u>150,230</u>	<u>(254,635)</u>
<b>Total funds brought forward</b>	23	878,285	447,485	1,325,770	1,580,405
<b>TOTAL FUNDS CARRIED FORWARD</b>	23	<u>954,154</u>	<u>521,846</u>	<u>1,476,000</u>	<u>1,325,770</u>

All income and expenditure derive from continuing activities.

The statement of financial activities included all gains and losses recognised during the year.

The notes on pages 16 to 33 form part of these financial statements.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## GROUP BALANCE SHEET AS AT 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Fixed assets</b>					
Tangible assets	16	55,982	191,345	247,327	111,271
		<u>55,982</u>	<u>191,345</u>	<u>247,327</u>	<u>111,271</u>
<b>Current assets</b>					
Stock	18	11,265	-	11,265	12,068
Debtors	19	797,477	29,229	826,706	893,672
Cash at bank and in hand		533,751	305,967	839,718	702,593
		<u>1,342,493</u>	<u>335,196</u>	<u>1,677,689</u>	<u>1,608,333</u>
<b>Creditors: amounts falling due within one year</b>	20	<u>443,278</u>	<u>4,695</u>	<u>447,973</u>	<u>391,461</u>
<b>Net current assets</b>		<u>899,215</u>	<u>330,501</u>	<u>1,229,716</u>	<u>1,216,872</u>
<b>Provision for deferred taxation</b>	21	1,043	-	1,043	2,373
<b>Net assets</b>		<u>954,154</u>	<u>521,846</u>	<u>1,476,000</u>	<u>1,325,770</u>
<b>Funds</b>					
<b>Unrestricted funds:</b>					
General	23	539,154	-	539,154	588,252
Designated	23&24	415,000	-	415,000	290,033
<b>Restricted funds</b>	23	-	521,846	521,846	447,485
		<u>954,154</u>	<u>521,846</u>	<u>1,476,000</u>	<u>1,325,770</u>


The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 16 to 33 form part of these financial statements.

Company registration number 1998105.

The financial statements were approved by the Board of Trustees on 23 October 2025 and were signed on its behalf by:

  
 Mrs M.E.J. Turner  
 Director/Trustee

  
 G. M. Jones  
 Director/Trustee

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

**COMPANY BALANCE SHEET AS AT 31 MARCH 2025**

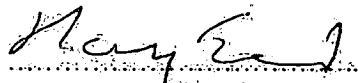
	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Fixed assets</b>					
Tangible assets	16	52,054	191,345	243,399	101,781
Investments	17	200	-	200	200
		<u>52,254</u>	<u>191,345</u>	<u>243,599</u>	<u>101,981</u>
<b>Current assets</b>					
Debtors	19	1,012,662	29,229	1,041,891	840,259
Cash at bank and in hand		84,641	305,967	390,608	518,081
		<u>1,097,303</u>	<u>335,196</u>	<u>1,432,499</u>	<u>1,358,340</u>
<b>Creditors: amounts falling due within one year</b>	20	198,720	4,695	203,415	142,100
<b>Net current assets</b>		<u>898,583</u>	<u>330,501</u>	<u>1,229,084</u>	<u>1,216,240</u>
<b>Net assets</b>		<u>950,837</u>	<u>521,846</u>	<u>1,472,683</u>	<u>1,318,221</u>
<b>Funds</b>					
<b>Unrestricted funds</b>					
General	23	535,837	-	535,837	580,703
Designated	23&24	415,000	-	415,000	290,033
<b>Restricted funds</b>	23	-	521,846	521,846	447,485
		<u>950,837</u>	<u>521,846</u>	<u>1,472,683</u>	<u>1,318,221</u>

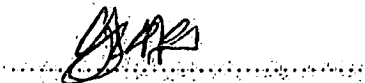
These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The notes on pages 16 to 33 form part of these financial statements.

Company registration number 1998105.

The financial statements were approved by the Board of Trustees on 23 October 2025 and were signed on its behalf by:

  
 Mrs M.E.J. Turner  
 Director/Trustee

  
 G. M. Jones  
 Director/Trustee

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### GROUP CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 Group £	2025 Company £	2024 Group £	2024 Company £
<b>Cash flows from operating activities:</b>					
Cash generated/(absorbed) from operations	1	255,952	(5,902)	(188,943)	(166,326)
<b>Net cash provided by (used in) operating activities</b>		<u>255,952</u>	<u>(5,902)</u>	<u>(188,943)</u>	<u>(166,326)</u>
<b>Cash flows from investing activities</b>					
Purchase of tangible fixed assets		(158,259)	(158,259)	(8,755)	-
Sale of tangible fixed assets		-	-	19,995	19,995
Interest received		39,432	36,688	23,837	23,837
<b>Net cash provided by (used in) investing activities</b>		<u>(118,827)</u>	<u>(121,571)</u>	<u>35,077</u>	<u>43,832</u>
<b>Change in cash and cash equivalents in the reporting period</b>					
		137,125	(127,473)	(153,866)	(122,494)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		702,593	518,081	1,606,459	1,390,575
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>839,718</u>	<u>390,608</u>	<u>1,452,593</u>	<u>1,268,081</u>

### NOTES TO THE GROUP CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

#### Cash generated/(absorbed) from operations

	2025 Group £	2025 Company £	2024 Group £	2024 Company £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	150,230	154,462	(226,923)	(248,975)
<b>Adjustments for:</b>				
Depreciation charges	22,203	16,641	20,414	10,602
Interest received	(39,432)	(36,688)	(23,837)	(23,837)
Movement in deferred tax	(1,330)	-	-	-
Decrease/ (Increase) in stocks	803	-	(2,427)	-
Decrease/(Increase) in debtors	66,966	(201,632)	(51,432)	87,181
(Decrease)/Increase in creditors	56,512	61,315	95,262	8,703
<b>Net cash provided by (used in) operating activities</b>	<u>255,952</u>	<u>(5,902)</u>	<u>(188,943)</u>	<u>(166,326)</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 1 Statutory Information

Dudley Council for Voluntary Service is a private company, limited by guarantee without share capital, registered in England and Wales.

The presentation currency of the accounts is the Pound Sterling (£), rounded to the nearest pound.

### 2 Accounting policies

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The company meets the definition of a public benefit entity under FRS102.

#### Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiaries on a line by line basis. A separate statement of financial activities and income and expenditure account for the charity has not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

#### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore consider that it is appropriate for the financial statements to be prepared on the going concern basis.

#### Income

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

Where the terms of a grant or service level agreement state that the charity is not entitled to the income until the project commences the income received for projects which have not commenced is deferred and carried forward in creditors in a Deferred Income Account.

Individual projects receiving grants of less than £20,000 are aggregated in the Small Grants restricted fund for the purposes of these accounts but are separately recorded within the accounting records.

Donated facilities are included in the accounts at a notional figure where the trustees are able to estimate the value of the facilities received.

Other income is accounted for on a receivable basis.

Interest receivable is accounted for on an accruals basis.

Trading income is accounted for on the accruals basis.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 2. Accounting policies (continued)

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenses are allocated to projects or core services as they are incurred.

Where expenses are incurred which relate to more than one of the charity's activities these are allocated between projects and core services on the following bases:

Staff costs	Percentage of time spent on each activity
Premises costs	Number of rooms occupied
Other expenses	Percentage usage

Expenses allocated to projects are divided between the individual projects on the basis of the size of the project as measured by the amount of grant income.

##### Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Leasehold property improvements	over the term of the lease	
Fixtures and fittings	25% and 33½ % p.a.	straight line basis
Office equipment	25% p.a.	straight line basis
Computer equipment	33½ % p.a.	straight line basis

Expenditure of less than £1,000 per item is not capitalised but is written off in the year in which it is incurred.

##### Capital grants

Specific grants in connection with capital expenditure are credited to a restricted fund if the asset purchased is subject to restrictions as to its use. A designated fixed asset fund has been created for other fixed assets funded by grants. Depreciation on fixed assets funded by grants is charged against the corresponding restricted or designated fund.

##### Stock

Stocks are stated at the lower of cost on a first in first out basis and net realisable value. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

##### Investments

Investments in subsidiaries are measured at cost less impairment. Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 2. Accounting policies (continued)

##### **Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Financial instruments**

The charity and group only have the financial assets and liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are recognised at transition 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.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities, but has limited exemption on its trading activities. The subsidiary companies are liable to corporation tax on their trading activities.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds that the trustees have designated for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 3 Summary financial performance of the charity alone:

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>INCOME</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4	37,500	-	37,500	37,500
Charitable activities	5	981,984	1,561,835	2,543,819	1,917,843
Gift aid receipts from trading subsidiaries		42,847	-	42,847	43,270
<b>Other trading activities</b>		<b>57,475</b>	<b>-</b>	<b>57,475</b>	<b>64,488</b>
<b>Other income</b>	<b>7</b>	<b>208,076</b>	<b>-</b>	<b>208,076</b>	<b>251,713</b>
<b>Investment income</b>	<b>8</b>	<b>36,688</b>	<b>-</b>	<b>36,688</b>	<b>23,867</b>
<b>Total incoming resources</b>	<b>23</b>	<b>1,364,570</b>	<b>1,561,835</b>	<b>2,926,405</b>	<b>2,338,681</b>
<b>EXPENDITURE</b>					
Charitable activities	9	1,067,558	1,465,576	2,533,134	2,290,669
Other trading activities		238,809	-	238,809	296,987
<b>Total resources expended</b>	<b>23</b>	<b>1,306,367</b>	<b>1,465,576</b>	<b>2,771,943</b>	<b>2,587,656</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>58,203</b>	<b>96,259</b>	<b>154,462</b>	<b>(248,975)</b>
Transfers between funds		21,898	(21,898)	-	-
<b>Net movement in funds</b>		<b>80,101</b>	<b>74,361</b>	<b>154,462</b>	<b>(248,975)</b>
<b>Total funds brought forward</b>	<b>23</b>	<b>870,736</b>	<b>447,485</b>	<b>1,318,221</b>	<b>1,567,196</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>950,837</b>	<b>521,846</b>	<b>1,472,683</b>	<b>1,318,221</b>

4	Income from donations and legacies	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Donated facilities	37,500	-	37,500	37,500
		<u>37,500</u>	<u>-</u>	<u>37,500</u>	<u>37,500</u>

Donated facilities represent notional rent for the charity's offices. These are provided rent free by Dudley Metropolitan Borough Council (Dudley MBC).

A corresponding notional rent expense is included in charitable expenditure.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

5	Income from charitable activities Group and Company	Unrestricted	Restricted	Total	Total
		funds	funds		
		2025	2025	2025	2024
		£	£	£	£
	Core Services	1,131,984	-	1,131,984	790,616
	Goods and Services	-	-	-	-
	Children's' Officer	-	123,205	123,205	193,200
	Small Grants	-	107,110	107,110	29,809
	Carers' Co-Coordinator	-	43,928	43,928	43,666
	East Coseley	-	16,018	16,018	109,495
	Healthwatch Dudley	-	222,505	222,505	218,360
	Emergent Cultures	-	276,054	276,054	245,231
	Covid -19	-	-	-	-
	Winter Warmth	-	200,000	200,000	60,000
	Holiday Activity	-	-	-	30,544
	Refurbishment Fund	-	150,000	150,000	-
	Covid CYA 12-18	-	-	-	-
	Dudley Partnership Board Dev Supp VCS	-	-	-	125,000
	VCS Health Inequalities	-	-	-	19,835
	Community Connector	-	-	-	40,102
	Migrant Community Support	-	160,000	160,000	-
	Action on Poverty	-	-	-	-
	Peer to Peer Support	-	263,015	263,015	11,985
		<u>1,131,984</u>	<u>1,561,835</u>	<u>2,693,819</u>	<u>1,917,843</u>
6	Income from other trading activities - Group	Unrestricted	Restricted	Total	Total
		funds	funds		
		2025	2025	2025	2024
		£	£	£	£
	Office rentals and room hires	165,984	-	165,984	166,375
	Catering and refreshments	367,595	-	367,595	329,523
	Sales of tickets and services	153,218	-	153,218	134,199
		<u>686,797</u>	<u>-</u>	<u>686,797</u>	<u>630,097</u>

Rental and room hire income is generated from the DY1 building and Brierley Hill Civic Hall, properties leased from Dudley MBC under the asset transfer regulations. All other trading income has been generated from Brierley Hill Civic Hall.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

7	<b>Other income Group</b>	<b>Unrestricted funds</b> <b>2025</b> <b>£</b>	<b>Restricted funds</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2024</b> <b>£</b>
	Other income	81,465	-	81,465	31,090
	<b>Other income Company</b>	<b>Unrestricted funds</b> <b>2025</b> <b>£</b>	<b>Restricted funds</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2024</b> <b>£</b>
	Other income	208,076	-	208,076	251,713
	Other income includes wages and salaries recharged to the trading subsidiary.				
8	<b>Interest receivable Company</b>	<b>Unrestricted funds</b> <b>2025</b> <b>£</b>	<b>Restricted funds</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2024</b> <b>£</b>
	Bank and other interest	36,688	-	36,688	23,867
	<b>Group</b>				
	Bank and other interest	39,422	-	39,422	23,867
9	<b>Expenditure on Charitable activities Company</b>	<b>Unrestricted funds</b> <b>2025</b> <b>£</b>	<b>Restricted funds</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2025</b> <b>£</b>	<b>Total</b> <b>2024</b> <b>£</b>
	Human resources	786,837	416,142	1,202,979	1,212,421
	Operational costs	85,646	256,568	342,214	424,092
	Grants paid	68,914	621,450	690,364	394,830
		<u>941,397</u>	<u>1,294,160</u>	<u>2,235,557</u>	<u>2,031,343</u>
	<b>Support costs</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Premises costs	63,460	19,867	83,327	92,797
	Professional costs	57,779	900	58,679	58,452
	General costs	50,132	53,557	103,689	66,849
	Depreciation	16,641	-	16,641	8,596
	Governance costs (note 11)	35,241	-	35,241	32,632
		<u>223,253</u>	<u>74,324</u>	<u>297,577</u>	<u>259,326</u>
	Charitable activities	<u>1,164,650</u>	<u>1,368,484</u>	<u>2,533,134</u>	<u>2,290,669</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 10 Expenditure on other trading activities

All unrestricted	Office rentals and room hire £	Catering and refreshments £	Sales of tickets and commission £	Total 2025 £	2024 £
Purchases	-	208,148	-	208,148	189,394
Human resources	-	248,265	-	248,265	218,394
Operational costs	3,781	-	36,010	39,791	26,148
Premises costs	66,333	-	104,611	170,944	131,002
Professional costs	-	-	8,009	8,009	8,867
General costs	9,917	-	16,343	26,260	18,373
Depreciation	-	-	5,562	5,562	9,812
	<u>80,031</u>	<u>456,413</u>	<u>170,535</u>	<u>706,979</u>	<u>601,990</u>

### 11 Governance costs

Core services	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Staff costs	14,497	-	14,497	13,671
Printing, stationery & advertising	3,862	-	3,862	606
Accountancy and audit fees	16,882	-	16,882	18,355
	<u>35,241</u>	<u>-</u>	<u>35,241</u>	<u>32,632</u>

### 12 Taxation

#### Analysis of the tax charge

The tax charge on the net income for the year was as follows.

	2025 £	2024 £
Deferred tax credit /(charge)	<u>1,330</u>	<u>(2,373)</u>
	<u>1,330</u>	<u>(2,373)</u>

### 13 Trustees' remuneration and benefits

No travel expenses were reimbursed during the year (2024 - £Nil).

Mr. G.M. Jones, treasurer, received £33,396 (2024 - £30,072) for accountancy and administration services provided. This is in accordance with an agreement with the Charity Commission dated 24 April 2007.

The amount owed to G.M. Jones at 31 March 2025 was £7,223 (2024 - £5,577).

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 14 Employees and staff costs

The total emoluments (including monetary and non-monetary benefits-in-kind) of employees during the year were:

	<b>2025 Group £</b>	<b>2025 Company £</b>	<b>2024 Group £</b>	<b>2024 Company £</b>
Emoluments	1,131,835	1,046,051	1,258,430	1,258,430
Employers' National Insurance contributions	108,061	107,988	118,259	118,259
Pension contributions	64,964	61,333	66,311	66,311
Healthcare	2,104	2,104	1,486	1,486
	<u>1,306,964</u>	<u>1,217,476</u>	<u>1,444,486</u>	<u>1,444,486</u>

The average number of employees during the year was:

	<b>2025 Group</b>	<b>2025 Company</b>	<b>2024 Group</b>	<b>2024 Company</b>
Charitable activities	29	29	29	29
Management and administration	2	2	2	2
Trading activities	25	17	25	25
	<u>56</u>	<u>48</u>	<u>56</u>	<u>56</u>

Full time equivalents

Charitable activities	29	29	29	29
Management and administration	2	2	2	2
Trading activities	14	10	14	14
	<u>45</u>	<u>41</u>	<u>45</u>	<u>45</u>

	<b>2025 Group £</b>	<b>2025 Company £</b>	<b>2024 Group £</b>	<b>2024 Company £</b>
Total benefits received by key management personnel	187,528	187,528	172,959	172,959
	<u>187,528</u>	<u>187,528</u>	<u>172,959</u>	<u>172,959</u>

Number of employees receiving benefits in excess of £60,000

	<b>2025 Group</b>	<b>2025 Company</b>	<b>2024 Group</b>	<b>2024 Company</b>
Emoluments £60,000-£70,000	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

Staff costs includes employees recharged to the trading company.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

15	COMPARATIVES FOR THE GROUP STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	<b>INCOME</b>			
	<b>Income and endowments from:</b>			
	Donations and legacies	37,500	-	37,500
	Charitable activities	790,616	1,127,227	1,917,843
	<b>Other trading activities</b>	630,097	-	630,097
	<b>Other income</b>	31,090	-	31,090
	<b>Investment income</b>	23,867	-	23,867
	<b>Total incoming resources</b>	<u>1,513,170</u>	<u>1,127,227</u>	<u>2,640,397</u>
	<b>EXPENDITURE</b>			
	Charitable activities	946,829	1,343,840	2,290,669
	Other trading activities	601,990	-	601,990
	<b>Total resources expended</b>	<u>1,548,819</u>	<u>1,343,840</u>	<u>2,892,659</u>
	<b>NET INCOME/(EXPENDITURE) BEFORE TAXATION</b>	(35,649)	(216,613)	(252,262)
	Taxation	(2,373)	-	(2,373)
	<b>NET INCOME /(EXPENDITURE) AFTER TAXATION</b>	<u>(38,022)</u>	<u>(216,613)</u>	<u>(254,635)</u>
	Transfers between funds	6,750	(6,750)	-
	<b>Net movement in funds</b>	<u>(31,272)</u>	<u>(223,363)</u>	<u>(254,635)</u>
	<b>TOTAL FUNDS CARRIED FORWARD</b>			
	<b>Net (outgoing)/ incoming resources for the year</b>			
	Funds brought forward as at 1 April 2023	909,557	670,848	1,580,405
	<b>Funds carried forward as at 31 March 2024</b>	<u>878,285</u>	<u>447,485</u>	<u>1,325,770</u>

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

16	Tangible fixed assets	Leasehold property improvements	Fixtures and fittings	Office equipment	Computer equipment	Totals
Group	£	£	£	£	£	£
<b>Cost</b>						
At 1 April 2024	150,342	71,223	2,563	45,278	269,406	
Additions	154,761	-	-	3,498	158,259	
Disposals	-	-	-	(21,947)	(21,947)	
At 31 March 2025	<u>305,103</u>	<u>71,223</u>	<u>2,563</u>	<u>26,829</u>	<u>405,718</u>	
<b>Depreciation</b>						
At 1 April 2024	49,791	61,733	2,563	44,048	158,135	
Charge for the year	14,817	5,562	-	1,823	22,203	
Disposals	-	-	-	(21,947)	(21,947)	
At 31 March 2025	<u>64,608</u>	<u>67,295</u>	<u>2,563</u>	<u>23,924</u>	<u>158,391</u>	
<b>Net Book Values</b>						
At 31 March 2025	<u>240,495</u>	<u>3,927</u>	<u>-</u>	<u>2,905</u>	<u>247,327</u>	
At 31 March 2024	<u>100,551</u>	<u>9,490</u>	<u>-</u>	<u>1,230</u>	<u>111,271</u>	
	Company	Leasehold property improvements	Fixtures and fittings	Office equipment	Computer equipment	Totals
		£	£	£	£	£
<b>Cost</b>						
At 1 April 2024	150,342	20,620	2,563	45,278	218,803	
Additions	154,761	-	-	3,498	158,259	
Disposals	-	-	-	(21,947)	(21,947)	
At 31 March 2025	<u>305,103</u>	<u>20,620</u>	<u>2,563</u>	<u>26,829</u>	<u>355,115</u>	
<b>Depreciation</b>						
At 1 April 2024	49,791	20,620	2,563	44,048	117,022	
Charge for the year	14,818	-	-	1,823	16,641	
Disposals	-	-	-	(21,947)	(21,947)	
At 31 March 2025	<u>64,609</u>	<u>20,620</u>	<u>2,563</u>	<u>23,924</u>	<u>111,716</u>	
<b>Net Book Values</b>						
At 31 March 2025	<u>240,494</u>	<u>-</u>	<u>-</u>	<u>2,905</u>	<u>243,399</u>	
At 31 March 2024	<u>100,551</u>	<u>-</u>	<u>-</u>	<u>1,230</u>	<u>101,781</u>	

All fixed assets held are in furtherance of the charity's objects.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 17 Fixed asset investments (Company)

		2025 £	2024 £
Shares in group undertakings:			
Dudley CVS Enterprises Limited	(Company number 09482845)	100	100
Psiams Systems Limited	(Company number 10000491)	100	100
		<u>200</u>	<u>200</u>

Both of the companies are wholly owned trading subsidiary companies, incorporated in the UK (England and Wales). The registered office for both companies is 7 Albion Street, Brierley Hill, West Midlands, DY5 3EE. The activities of these companies are included in the consolidated financial statements.

A summary of the subsidiaries' trading results is set out below:

	Dudley CVS Enterprises Limited 2025 £	Dudley CVS Enterprises Limited 2024 £	Psiams Systems Limited 2025 £	Psiams Systems Limited 2024 £
Total Income	664,233	565,609	-	-
Total Expenditure	668,465	566,666	-	-
Profit/(Loss) for the year	<u>(4,232)</u>	<u>(1,057)</u>	-	-
Net assets/(liabilities)	<u>5,647</u>	<u>9,879</u>	<u>(91,816)</u>	<u>(91,816)</u>
<b>18 Stocks</b>	<b>2025 Group £</b>	<b>2025 Company £</b>	<b>2024 Group £</b>	<b>2024 Company £</b>
Bar stocks	11,265	-	12,068	-
	<u>11,265</u>	<u>-</u>	<u>12,068</u>	<u>-</u>
<b>19 Debtors: amounts falling due within one year</b>	<b>2025 Group £</b>	<b>2025 Company £</b>	<b>2024 Group £</b>	<b>2024 Company £</b>
Trade debtors	23,660	15,169	24,829	4,354
Grants receivable	7,463	7,463	71,238	71,238
Prepayments and accrued income	45,332	33,042	45,375	12,688
Other debtors	750,251	750,000	752,230	751,979
Amounts owed by group companies	-	236,217	-	-
	<u>826,706</u>	<u>1,041,891</u>	<u>893,672</u>	<u>840,259</u>

Amounts due from the group undertakings is unsecured, interest free and payable on demand.

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

20	Creditors: amounts falling due within one year	2025	2025	2024	2024
		Group	Company	Group	Company
		£	£	£	£
	Trade creditors	77,953	37,280	74,924	36,947
	Amounts owed to group companies	-	-	-	15,841
	Accruals and deferred income	297,162	109,641	244,861	42,033
	Social security and other taxes	53,107	39,124	42,758	29,361
	Other creditors	19,751	17,370	28,918	17,918
		<u>447,973</u>	<u>203,415</u>	<u>391,461</u>	<u>142,100</u>

21	Provisions for liabilities	2025	2025	2024	2024
		Group	Company	Group	Company
		£	£	£	£
	Deferred tax				
	Capital allowances in excess of depreciation	1,043	-	2,373	-
		<u>1,043</u>	<u>-</u>	<u>2,373</u>	<u>-</u>

**22 Financial commitments**

**Operating leases – Group and company**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Not later than one year	60,500	61,180
Later than one and not later than five years	242,000	242,000
Later than five years – land and buildings	839,555	900,055
	<u>1,142,055</u>	<u>1,203,235</u>

The lease payments for land and buildings, £1,142,055 (2024 - £1,203,235), will only be paid if agreed outcomes are not met.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

23 Movement in funds				
Group	Balance at 1 April 2024 £	Net movement in funds £	Transfers between funds £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General fund	588,252	(70,996)	21,898	539,154
Designated funds (note 24)	290,033	124,967	-	415,000
	<u>878,285</u>	<u>53,971</u>	<u>21,898</u>	<u>954,154</u>
<b>Restricted funds</b>				
Peer to Peer Support	-	33,576	-	33,576
Children's officer	86,637	(44,158)	-	42,479
Carer's co-ordinator	-	(10,856)	10,857	1
Small Grants	48,557	14,221	-	62,778
Big Local - East Coseley	2,419	15,274	(2,419)	15,274
Healthwatch Dudley	20,599	1,919	-	22,518
Refurbishment fund	53,000	138,345	-	191,345
Emergent Cultures	66,444	11,396	-	77,840
Winter Warmth	-	-	-	-
Covid CYA 12-18	36,668	-	-	36,668
Dudley Partnership Board Dev Supp VCS	89,617	(50,250)	-	39,367
Community Connector	27,509	(13,208)	(14,301)	-
Migrant Community Support	16,035	-	(16,035)	-
	<u>447,485</u>	<u>96,259</u>	<u>(21,898)</u>	<u>521,846</u>
<b>Total Funds</b>	<u>1,325,770</u>	<u>150,230</u>	<u>-</u>	<u>1,476,000</u>

Net movements in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,572,598	(1,643,594)	-	(70,996)
Designated funds (note 24)	254,580	(129,613)	-	124,967
	<u>1,827,178</u>	<u>(1,773,207)</u>	<u>-</u>	<u>53,971</u>
<b>Restricted funds</b>				
Peer to Peer Support	263,015	(229,439)	-	33,576
Children's officer	123,205	(167,363)	-	(44,158)
Carer's co-ordinator	43,928	(54,784)	-	(10,856)
Small Grants	107,110	(92,889)	-	14,221
Big Local -East Coseley	16,018	(744)	-	15,274
Healthwatch Dudley	222,505	(220,586)	-	1,919
Refurbishment fund	150,000	(11,655)	-	138,345
Emergent Cultures	276,054	(264,658)	-	11,396
Winter Warmth	200,000	(200,000)	-	-
Covid CYA 12-18	-	-	-	-
Dudley Partnership Board Dev Supp VCS	-	(50,250)	-	(50,250)
Community Connector	-	(13,208)	-	(13,208)
Migrant Community Support	160,000	(160,000)	-	-
	<u>1,561,835</u>	<u>(1,465,576)</u>	<u>-</u>	<u>96,259</u>
<b>Total funds</b>	<u>3,389,013</u>	<u>(3,238,783)</u>	<u>-</u>	<u>150,230</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 23 Movement in funds

Company	Balance at 1 April 2024 £	Net movement in funds £	Transfers between funds £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General fund	580,703	(66,764)	21,898	535,837
Designated funds (note 24)	290,033	124,967	-	415,000
	<u>870,736</u>	<u>58,203</u>	<u>21,898</u>	<u>950,837</u>
<b>Restricted funds</b>				
Peer to Peer Support	-	33,576	-	33,576
Children's officer	86,637	(44,158)	-	42,479
Carer's co-ordinator	-	(10,856)	10,857	1
Small Grants	48,557	14,221	-	62,778
Big Local - East Coseley	2,419	15,274	(2,419)	15,274
Healthwatch Dudley	20,599	1,919	-	22,518
Refurbishment fund	53,000	138,345	-	191,345
Emergent Cultures	66,444	11,396	-	77,840
Winter Warmth	-	-	-	-
Covid CYA 12-18	36,668	-	-	36,668
Dudley Partnership Board Dev Supp VCS	89,617	(50,250)	-	39,367
Community Connector	27,509	(13,208)	(14,301)	-
Migrant Community Support	16,035	-	(16,035)	-
	<u>447,485</u>	<u>96,259</u>	<u>(21,898)</u>	<u>521,846</u>
<b>Total funds</b>	<u>1,318,221</u>	<u>154,462</u>	<u>-</u>	<u>1,472,683</u>

Net movements in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,109,990	(1,176,754)	-	(66,764)
Designated funds (note 24)	254,580	(129,613)	-	124,967
	<u>1,364,570</u>	<u>(1,306,367)</u>	<u>-</u>	<u>58,203</u>
<b>Restricted funds</b>				
Peer to Peer Support	263,015	(229,439)	-	33,576
Children's officer	123,205	(167,363)	-	(44,158)
Carer's co-ordinator	43,928	(54,784)	-	(10,856)
Small Grants	107,110	(92,889)	-	14,221
Big Local - East Coseley	16,018	(744)	-	15,274
Healthwatch Dudley	222,505	(220,586)	-	1,919
Refurbishment fund	150,000	(11,655)	-	138,345
Emergent Cultures	276,054	(264,658)	-	11,396
Winter Warmth	200,000	(200,000)	-	-
Covid CYA 12-18	-	-	-	-
Dudley Partnership Board Dev Supp VCS	-	(50,250)	-	(50,250)
Community Connector	-	(13,208)	-	(13,208)
Migrant Community Support	160,000	(160,000)	-	-
	<u>1,561,835</u>	<u>(1,465,576)</u>	<u>-</u>	<u>96,259</u>
<b>Total funds</b>	<u>2,926,405</u>	<u>(2,771,943)</u>	<u>-</u>	<u>154,462</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 24 Designated funds

	Balance at 1 April 2024 £	Designated/ (released) during the year £	Expenditure incurred £	Balance at 31 March 2025 £
The trustees undertake an annual review of their future plans and designate amounts out of unrestricted funds accordingly. The position at 31 March 2025 is:				
<b>Income</b>				
Staff Costs	250,000	235,315	(85,315)	400,000
Information Technology	10,000	19,265	(14,265)	15,000
Grants	30,033	=	(30,033)	-
	<u>290,033</u>	<u>254,580</u>	<u>(129,613)</u>	<u>415,000</u>

#### 25 Funds of the charity

##### Description of restricted funds

These are the specific projects that the charity has been requested to operate. Unless otherwise stated these projects are funded by specific grants from Dudley Metropolitan Borough Council (Dudley MBC).

##### Children's officer

Facilitates effective networking across the voluntary sector childcare agencies promoting the development of services and consulting parents and children on the Borough Children's Services Plan.

##### Small grants

This comprises individual grants of less than £20,000 from all sources.

##### Big Local – East Coseley

Supported through Big Local and administered by Local Trust for the Big Lottery Fund to promote the £1 million coming to East Coseley and gather community visions for the area from as wide a range of individuals, groups and organisations as possible. This is being done through production of an area newsletter, regular Forum meetings, community activities, engagement and outreach and a small community grants programme.

##### Carers' Co-Ordinator

Funded by NHS Black Country ICB, this project is to promote partnership working in the acute hospital setting, linking the voluntary sector with statutory partners, to achieve recognition, assessment, intervention and support for carers.

##### Healthwatch Dudley

Funded by Dudley MBC, and set out under The Health And Social Care Act 2012, the aim of local Healthwatch will be to give citizens and communities a stronger voice to influence and challenge how health and social care services are provided within their locality.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

#### **25 Funds of the charity (continued)**

##### **Refurbishment Fund**

Various grants from Dudley MBC to assist in the major refurbishment work of the former Day Care Centre in Stafford Street, Dudley and the Brierley Hill Civic Hall, following asset transfers to Dudley CVS.

##### **Emergent Cultures**

Funded by Big Lottery Fund, a three year project to continue the Company's pilot of the Co-Lab Dudley project. Seeking to be a catalyst and support system for the people of Dudley to develop opportunities to collaborate with each other, making, sharing and learning together thus enabling them to be better connected and lead healthier and happier lives.

##### **Household Support Grants**

A grant from Dudley MBC to facilitate the provision of direct assistance to support families with children, struggling with the costs of food, energy and water bills and other associated costs.

##### **Covid CTYA 12-18**

A grant from Dudley MBC to facilitate Covid engagement activity with children and young adults 12-18 years.

##### **Dudley Partnership Board Development Support VCS**

A grant for developmental work of the establishment and roll out of the Dudley Health and Care Partnership Board.

##### **Community Connector**

Funded from Black Country Together CIC, this project is to inspire people to lead more active lifestyles using a variety of outreach activities to engage with people in the local community.

##### **Migrant Community Support**

Funding from Dudley MBC to support the voluntary sector to enhance support for refugees, asylum seekers and migrants. Support will include safe spaces for migrants to meet, peer support and access to guidance and support and wellbeing activities.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

#### **25 Funds of the charity (continued)**

##### **Unrestricted funds – income**

###### **Core services**

This is the general fund of the charity mainly funded by Dudley MBC and Dudley NHS Black Country ICB and used to provide capacity building to voluntary and charitable groups throughout the Borough. The Service Level Agreement also includes the Volunteer Bureau and Community Care projects as well as Integrated Services, being a designated fund, as part of Dudley CVS core activities.

Transfers are made from this fund to make good any shortfall in funding for the specific projects of the charity.

##### **Unrestricted funds – designated**

###### **Staff Costs**

This fund is a provision for various post, given the forthcoming cuts to core grant funding which the Board has decided to fund directly from reserves and a proposed annual designation to enable certain externally funded projects to continue.

###### **Information Technology**

This fund is in respect of anticipated costs to update the company's website.

###### **Grants**

Funds from Dudley CCG with the purpose of enabling active participation and representation of the voluntary and community sector in integrated care services in Dudley borough and Development of and Support to Patient Participation Groups.

###### **Peer to Peer**

Funded by Dudley MBC, to oversee peer to peer support in relation to the Family Hubs/Start for Life, First 1001 days and Early Years agenda. A large proportion of the budget is being distributed across the voluntary sector as a grant programme to enable the sector to deliver peer support provision.

#### **26 Limited liability**

The company is a registered charity and has been granted the power to dispense with the word "Limited" from its name.

The liability of the members is limited by guarantee to a sum not exceeding £1 in the event of the company being wound up.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

#### **27 Related Party Disclosures**

The charity has two wholly owned trading subsidiaries which are incorporated in the UK (England and Wales). The activities of these companies are included in the consolidated financial statements. The charity has taken advantage of the exemptions under FRS 102 not to disclose related party transactions with its subsidiaries.

Dudley CVS Enterprises Limited (Company number 09482845) operates events, promotional activities and bar and catering at Brierley Hill Civic Hall.

Psiams Systems Limited (Company number 10000491) provides information technology services.

The registered office for both companies is 7 Albion Street, Brierley Hill, West Midlands, DY5 3EE.

A J Gray is a trustee of Black Country Together C.I.C. During the year the charity made sales of £9,999 to Black Country Together C.I.C. and had purchases of £4,250. At 31 March 2025 the charity was owed £3,730 by Black Country Together C.I.C.

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

England & Wales - Charity number 517766

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# Accounts

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Company Registration No 1998105 (England & Wales)  
Charity No 517766

**DUDLEY COUNCIL FOR  
VOLUNTARY SERVICE  
DIRECTORS' AND TRUSTEES' REPORT  
AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

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## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### COMPANY INFORMATION FOR THE YEAR ENDED 31 MARCH 2024

Directors and Trustees  (during the year ended 31 March 2024 and to date)	Mr. M.V. Abrahams (resigned 06/01/24)  Mrs. S.A. Huband Mr. J.T. Keys (resigned 19/10/23) Mr. D.R. Liddington Mrs. A.J. Sayer Miss K.L. Fielder Miss J.M Bradley (appointed 19/10/23)	Miss. A.E. Adams  Mrs. J.H. Clarke MBE  Mr. G.M. Jones Mrs. A. Khalid Mrs. M. E. J. Turner Mrs. S. Bassett (resigned 19/10/23) Mrs. J. Coleman (resigned 19/10/23)
Acting Chairman	Mrs. M. E. J. Turner	
Vice Chairman	To be appointed	
Secretary/Chief Officer	Mr. A. J. Gray	
Treasurer	Mr. G.M. Jones	
Company Number	1998105	
Charity Number	517766	
Registered Office	7 Albion Street Brierley Hill West Midlands DY5 3EE	
Auditors	BK Plus Audit Limited Azzurri House Walsall Road Aldridge Walsall West Midlands WS9 0RB	
Bankers	National Westminster Bank Plc Merry Hill Centre Brierley Hill West Midlands DY1 1LW	
Solicitors	Higgs and Sons 3 Waterfront Business Park Brierley Hill West Midlands DY5 1LX	

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report with the financial statements of the charitable company and group for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The legal and administrative information set out on page 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities (FRS102).

#### **Objectives and activities**

The charity's object and its principal activity continues to be that of promoting any charitable purpose for the benefit of the community within the Metropolitan Borough of Dudley and, in particular, the advancement of education, the furtherance of health and the relief of poverty, distress and sickness, to promote and organise co-operation in the achievement of such purposes and, to that end, to bring together in Council representatives of the statutory and voluntary organisations engaged in the furtherance of such purposes within the area of benefit.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **ACHIEVEMENT AND PERFORMANCE**

The charity's aims are to assist the voluntary sector within the Metropolitan Borough of Dudley.

Working in partnership with others continues to be a cornerstone of the company's work.

During the year the company played a major role in the following initiatives, to name but a few:

- Integrated Plus
- High Intensity User Project
- Health Watch
- Carers
- Health and Wellbeing Board
- Health and Social Care Partnership
- Integrated Care Board
- BIG Local – East Coseley
- Dudley Borough Vision – Forging a Future for All Executive
- Big Lottery Fund – Emergent Cultures
- Combined Partnership LLP
- Dudley Young Health Champions
- School For Climate Justice

The company maintained its representative role in the strategic engagement arena, supporting such bodies as Dudley Integrated Health and Care Partnership, Safe and Sound Partnership, Integrated Care Partnership and Children's Partnership.

Relationships with local voluntary and community organisations were maintained and strengthened through the continued facilitation of several local networks. Significant work supporting Poverty summits and networks .

The charity monitors its success by use of polls and surveys. In addition, specific reports are prepared for the funders on several projects.

Supported a Community Activator to inspire people to lead more active lifestyles.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### ACHIEVEMENT AND PERFORMANCE (CONTINUED)

Further developed placed based working across the 5 townships.

Further developed and facilitated Dudley Refugee and Asylum Seeker network.

Facilitated Mental Health forum for the borough.

Supported the implementation of the Dudley placed based partnership and it's engagement with the VCS and strengthened relationships with the Integrated Care System (ICS) for the Black Country.

Facilitated work on health inequalities, including grant giving and monitoring.

#### FINANCIAL REVIEW

The company is grateful as always for the continued support of Dudley MBC, NHS Black Country ICB and Big Lottery Fund.

The continuing restriction of public sector finances makes it important for the charity to continue its efforts to diversify income streams.

All of our restricted fund projects are, of course, reliant on continuing grant income, as are our activities relating to Integrated Plus and High Intensity User projects. Our core activities are partly grant funded topped up by other income we are able to attract and utilisation of reserves held if considered appropriate.

The company acknowledges the continuing funding from Big Lottery Fund for its East Coseley and Emergent Cultures projects together with funding from Arts Council England and Joseph Rowntree Foundation. Details of both are included in note 25.

#### Grants Payable

The company does not make grants from its unrestricted funds. It does, however, administer various funds on behalf of statutory partners as and when requested. Such funds are treated as restricted in the accounts and a description of their purpose is stated in note 25 to the accounts. The company will promote such funds through its networks and facilitate panels to scrutinise and assess applications. Grants are all paid to organisations within the voluntary sector and not to individuals (with the exception of Personal Health Budget and Household Support Grant allocations).

#### Reserves policy

The charitable group's funds at 31st March 2024 were as listed below:

	£
Restricted funds detailed in note 23	447,485
Designated funds detailed in note 24	290,033
General funds invested in fixed assets	58,271
General funds in current assets – free reserves	529,981
Total funds	<u>1,325,770</u>

The trustees have established a policy whereby the unrestricted funds not designated for the next 12 months or invested in fixed assets, should be maintained at 6 months of the resources expended on core services. This level has been chosen as quarterly grants do not cover core costs and this will give an adequate buffer whilst any necessary re-organisation is implemented. On this basis the required level of free reserves at 31 March 2024 was £315,000 and the actual level of free reserves was £529,981.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **Investments**

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

#### **Plans for Future Periods**

The charity plans to continue its activities outlined above subject to adequate funding being secured. The trustees are constantly aware of the need to support any voluntary organisation within the Borough and in so doing make full use of the company's expertise and utilisation of its financial assets to that end. DCVS remains firmly committed to its members and also to its continuing involvement in the ever-increasing strategic agenda.

Discussions are continuing in respect of possible further transfers/management of assets to further diversify potential income streams.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The charity is constituted as a company limited by guarantee and governed under its Memorandum and Articles of Association. The liability of the members is limited to a sum not exceeding £1 in the event of the company being wound up.

#### **Recruitment and Appointment of Trustees**

All directors of the company are also trustees of the charity and there are no other trustees. All of the trustees serving during the year are listed on page 2. Elections to the Executive Committee take place at each AGM when one third retire but are eligible for re-election. The Board has power to appoint directors or trustees if it considers it necessary so to do. Potential trustees are nominated by and from within the membership.

#### **Trustee Induction and Training**

Trustees are already familiar with the work of the charity having come from within the voluntary sector. All new trustees attend an induction session facilitated by the Chairman and Chief Officer, covering the obligations of trustees, key documents relating to the operation of the charity, funding and future plans and objectives.

#### **Trustees insurance**

The charity provides third party indemnity provision for the trustees.

#### **Organisational Structure**

The charity is organised so that the 10 directors/trustees, who include 3 honorary officers, meet regularly to manage its affairs and formulate the policy of the charity and its subsidiary companies. The Chief Officer/Company Secretary manages the day to day administration of the charity assisted by their staff. CVS is grateful, also, to a number of volunteers who assist in various capacities. In addition, each Board member is assigned to either the Finance and General Purpose or Staffing Sub-Committee. These committees also meet quarterly and report to the next Board meeting.

The company holds three annual 'Away Days' for (1) trustees, (2) staff and (3) trustees and staff combined.

#### **Statement of Public Benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance,

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **Arrangements for setting key management and personnel remuneration**

The Staffing Sub-Committee is charged with setting remuneration of key management personnel, referring to published pay scales and job roles, comparisons amongst the CVS network and any other advice or guidance they feel necessary.

#### **Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to mitigate those risks. Internally, there are nominated senior staff responsible for Health and Safety compliance, qualified first aiders, regular staff meetings and a staff led I.T. sub-group. Formal policies e.g. Data Protection, Lone Working, Financial Procedures, and General Data Protection Regulation are regularly reviewed and updated, where necessary.

As explained in the financial review the continuance of certain projects depends on the availability of continuing grant income. If grants for core activities ceased there is sufficient buffer to enable the charity to continue whilst the trustees consider how to restructure.

#### **Statement of trustees' responsibilities**

The trustees (who are also directors of Dudley Council for Voluntary Service for the purposes of company law) 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).

Company law 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 charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for the 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 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

- there is no relevant audit information of which the group's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

**Auditors**

A resolution proposing that BK Plus Audit Limited be reappointed as group auditors of the company will be put to the Annual General Meeting.

**Death of the chairman**

The Board regret to report the death of its chairman, Michael V. Abrahams on 6<sup>th</sup> January 2024. Mike held the post of chairman since October 2002, having served on the Board since 1989 and his presence will be greatly missed by his fellow directors.

The Board wish to formally record their appreciation and admiration of his untiring efforts over so many years through his leadership and dedication.

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

**By order of the Board**



Mrs. M. E. J. Turner Acting Chairman

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

#### **Opinion**

We have audited the financial statements of Dudley Council for Voluntary Service (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the Group Statement of Financial Activities (incorporating the group income and expenditure account), the Group and the Company Balance Sheet, the Group and the Company Cash Flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)**

#### **Other information (continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the report of the trustees has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit: or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the report of the trustees, and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)**

#### **Responsibilities of trustees (continued)**

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

- : enquiry of management as to any knowledge of actual, suspected or alleged fraud
- : enquiry of management as to any actual or potential litigation
- : enquiry of management of any instances of non-compliance with laws and regulations
- : performing audit work over the risk of management override of controls
- : evaluating significant transactions outside the normal course of trade

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorresponsibilities](http://www.frc.org.uk/auditorresponsibilities). This description forms part of our Report of the Auditors.

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF  
DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Christopher Hession C.A (Senior Statutory Auditor)  
for and on behalf of BK Plus Audit Limited  
Azzurri House  
Walsall Road  
Aldridge  
Walsall  
West Midlands  
WS9 0RB

*Statutory Auditor*

*BK Plus Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

**GROUP STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING A GROUP INCOME & EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>INCOME</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4	37,500	-	37,500	37,500
Charitable activities	5	790,616	1,127,227	1,917,843	2,017,687
<b>Other trading activities</b>	6	630,097	-	630,097	568,631
<b>Other income</b>	7	31,090	-	31,090	43,724
<b>Investment income</b>	8	23,867	-	23,867	5,555
<b>Total incoming resources</b>		<u>1,513,170</u>	<u>1,127,227</u>	<u>2,640,397</u>	<u>2,673,097</u>
<b>EXPENDITURE</b>					
Charitable activities	9	946,829	1,343,840	2,290,669	2,482,394
Other trading activities	10	601,990	-	601,990	479,562
<b>Total resources expended</b>		<u>1,548,819</u>	<u>1,343,840</u>	<u>2,892,659</u>	<u>2,961,956</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TAXATION</b>					
		(35,649)	(216,613)	(252,262)	(288,859)
Taxation	12	(2,373)	-	(2,373)	3,936
<b>NET INCOME/(EXPENDITURE) AFTER TAXATION</b>					
		(38,022)	(216,613)	(254,635)	(284,923)
Transfers between funds	23	6,750	(6,750)	-	-
<b>Net movement in funds</b>		<u>(31,272)</u>	<u>(223,363)</u>	<u>(254,635)</u>	<u>(284,923)</u>
<b>Total funds brought forward</b>	23	909,557	670,848	1,580,405	1,865,328
<b>TOTAL FUNDS CARRIED FORWARD</b>	23	<u>878,285</u>	<u>447,485</u>	<u>1,325,770</u>	<u>1,580,405</u>

All income and expenditure derive from continuing activities.

The statement of financial activities included all gains and losses recognised during the year.

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

**GROUP BALANCE SHEET AS AT 31 MARCH 2024**


	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Fixed assets</b>					
Tangible assets	16	58,271	53,000	111,271	142,925
		<u>58,271</u>	<u>53,000</u>	<u>111,271</u>	<u>142,925</u>
<b>Current assets</b>					
Stock	18	12,068	-	12,068	9,641
Debtors	19	822,434	71,238	893,672	149,261
Cash at bank and in hand		323,368	379,225	702,593	1,606,459
		<u>1,157,870</u>	<u>450,463</u>	<u>1,608,333</u>	<u>1,765,361</u>
<b>Creditors: amounts falling due within one year</b>	20	<u>335,483</u>	<u>55,978</u>	<u>391,461</u>	<u>327,881</u>
<b>Net current assets</b>		822,387	394,485	1,216,872	1,437,480
<b>Provision for deferred taxation</b>	21	2,373	-	2,373	-
<b>Net assets</b>		<u>878,285</u>	<u>447,485</u>	<u>1,325,770</u>	<u>1,580,405</u>
<b>Funds</b>					
<b>Unrestricted funds:</b>					
General	23	588,252	-	588,252	604,524
Designated	23&24	290,033	-	290,033	305,033
<b>Restricted funds</b>	23	-	447,485	447,485	670,848
		<u>878,285</u>	<u>447,485</u>	<u>1,325,770</u>	<u>1,580,405</u>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 16 to 36 form part of these financial statements.

Company registration number 1998105.

The financial statements were approved by the Board of Trustees on 3 October 2024 and were signed on its behalf by:

  
 Mrs M.E.J. Turner  
 Director/Trustee

  
 G. M. Jones  
 Director/Trustee

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

**COMPANY BALANCE SHEET AS AT 31 MARCH 2024**

		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	16	48,781	53,000	101,781	132,378
Investments	17	200	-	200	200
		<u>48,981</u>	<u>53,000</u>	<u>101,981</u>	<u>132,578</u>
<b>Current assets</b>					
Debtors	19	769,021	71,238	840,259	177,440
Cash at bank and in hand		138,856	379,225	518,081	1,390,575
		<u>907,877</u>	<u>450,463</u>	<u>1,358,340</u>	<u>1,568,015</u>
<b>Creditors: amounts falling due within one year</b>	<b>20</b>	<b>86,122</b>	<b>55,978</b>	<b>142,100</b>	<b>133,397</b>
<b>Net current assets</b>		<u><b>821,755</b></u>	<u><b>394,485</b></u>	<u><b>1,216,240</b></u>	<u><b>1,434,618</b></u>
<b>Net assets</b>		<u><b>870,736</b></u>	<u><b>447,485</b></u>	<u><b>1,318,221</b></u>	<u><b>1,567,196</b></u>
<b>Funds</b>					
<b>Unrestricted funds</b>					
General	23	580,703	-	580,703	591,315
Designated	23&24	290,033	-	290,033	305,033
<b>Restricted funds</b>	<b>23</b>	<b>-</b>	<b>447,485</b>	<b>447,485</b>	<b>670,848</b>
		<u><b>870,736</b></u>	<u><b>447,485</b></u>	<u><b>1,318,221</b></u>	<u><b>1,567,196</b></u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The notes on pages 16 to 36 form part of these financial statements.

Company registration number 1998105.

The financial statements were approved by the Board of Trustees on 3 October 2024 and were signed on its behalf by:

  
 Mrs M.E.J. Turner  
 Director/Trustee

  
 G. M. Jones  
 Director/Trustee

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

**GROUP CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 Group £	2024 Company £	2023 Group £	2023 Company £
<b>Cash flows from operating activities:</b>					
Cash generated/(absorbed) from operations	1	188,943	(166,326)	371,280	289,504
<b>Net cash provided by (used in) operating activities</b>		<u>188,943</u>	<u>(166,326)</u>	<u>371,280</u>	<u>289,504</u>
<b>Cash flows from investing activities</b>					
Purchase of tangible fixed assets		(8,755)	-	(4,784)	(2,292)
Sale of tangible fixed assets		19,995	19,995	-	-
Interest received		23,837	23,837	5,555	5,555
<b>Net cash provided by (used in) investing activities</b>		<u>35,077</u>	<u>43,832</u>	<u>771</u>	<u>3,263</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(153,866)	(122,494)	372,051	292,767
<b>Cash and cash equivalents at the beginning of the reporting period</b>		1,606,459	1,390,575	1,234,408	1,097,808
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>1,452,593</u>	<u>1,268,081</u>	<u>1,606,459</u>	<u>1,390,575</u>

**NOTES TO THE GROUP CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2024**

1	Cash generated/(absorbed) from operations	2024 Group £	2024 Company £	2023 Group £	2023 Company £
	<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	(226,923)	(248,975)	(308,032)	(284,407)
	<b>Adjustments for:</b>				
	Depreciation charges	20,414	10,602	19,914	12,224
	Interest received	(23,837)	(23,837)	(5,555)	(5,555)
	Movement in deferred tax	-	-	(3,936)	-
	Decrease/ (Increase) in stocks	(2,427)	-	803	-
	Decrease/(Increase) in debtors	(51,432)	87,181	740,053	663,693
	(Decrease)/Increase in creditors	95,262	8,703	(71,967)	(96,451)
	<b>Net cash provided by (used in) operating activities</b>	<u>188,943</u>	<u>(166,326)</u>	<u>371,280</u>	<u>289,504</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 1 Statutory Information

Dudley Council for Voluntary Service is a private company, limited by guarantee without share capital, registered in England and Wales.

The presentation currency of the accounts is the Pound Sterling (£), rounded to the nearest pound.

#### 2 Accounting policies

##### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The company meets the definition of a public benefit entity under FRS102. All accounting policies have been consistently applied to all years with the exception of a prior period adjustment going through which is detailed in note 29.

##### Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiaries on a line by line basis. A separate statement of financial activities and income and expenditure account for the charity has not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

##### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### Income

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

Where the terms of a grant or service level agreement state that the charity is not entitled to the income until the project commences the income received for projects which have not commenced is deferred and carried forward in creditors in a Deferred Income Account.

Individual projects receiving grants of less than £20,000 are aggregated in the Small Grants restricted fund for the purposes of these accounts but are separately recorded within the accounting records.

Donated facilities are included in the accounts at a notional figure where the trustees are able to estimate the value of the facilities received.

Other income is accounted for on a receivable basis.

Interest receivable is accounted for on an accruals basis.

Trading income is accounted for on the accruals basis.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 2. Accounting policies (continued)

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenses are allocated to projects or core services as they are incurred.

Where expenses are incurred which relate to more than one of the charity's activities these are allocated between projects and core services on the following bases:

Staff costs	Percentage of time spent on each activity
Premises costs	Number of rooms occupied
Other expenses	Percentage usage

Expenses allocated to projects are divided between the individual projects on the basis of the size of the project as measured by the amount of grant income.

##### **Tangible fixed assets**

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Buildings	4% p.a.	straight line basis
Leasehold property improvements	over the term of the lease	
Fixtures and fittings	25% and 33½ % p.a.	straight line basis
Office equipment	25% p.a.	straight line basis
Computer equipment	33½ % p.a.	straight line basis

Expenditure of less than £1,000 per item is not capitalised but is written off in the year in which it is incurred.

##### **Capital grants**

Specific grants in connection with capital expenditure are credited to a restricted fund if the asset purchased is subject to restrictions as to its use. A designated fixed asset fund has been created for other fixed assets funded by grants. Depreciation on fixed assets funded by grants is charged against the corresponding restricted or designated fund.

##### **Stock**

Stocks are stated at the lower of cost on a first in first out basis and net realisable value. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

##### **Investments**

Investments in subsidiaries are measured at cost less impairment. Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 2. Accounting policies (continued)

##### **Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Financial instruments**

The charity and group only have the financial assets and liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are recognised at transition 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.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities, but has limited exemption on its trading activities. The subsidiary companies are liable to corporation tax on their trading activities.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds that the trustees have designated for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

**3 Summary financial performance of the charity alone:**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total restated 2023 £
<b>INCOME</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4	37,500	-	37,500	37,500
Charitable activities	5	790,616	1,127,227	1,917,843	2,017,687
Gift aid receipts from trading subsidiaries		43,270	-	43,270	99,544
<b>Other trading activities</b>		64,488	-	64,488	51,706
<b>Other income</b>	7	251,713	-	251,713	232,860
<b>Investment income</b>	8	23,867	-	23,867	5,555
<b>Total incoming resources</b>	23	<u>1,211,454</u>	<u>1,127,227</u>	<u>2,338,681</u>	<u>2,444,852</u>
<b>EXPENDITURE</b>					
Charitable activities	9	946,829	1,343,840	2,290,669	2,482,394
Other trading activities		296,987	-	296,987	246,865
<b>Total resources expended</b>	23	<u>1,243,816</u>	<u>1,343,840</u>	<u>2,587,656</u>	<u>2,729,259</u>
<b>NET INCOME/(EXPENDITURE)</b>		(32,362)	(216,613)	(248,975)	(284,407)
Transfers between funds		6,750	(6,750)	-	-
<b>Net movement in funds</b>		<u>(25,612)</u>	<u>(223,363)</u>	<u>(248,975)</u>	<u>(284,407)</u>
<b>Total funds brought forward</b>	23	896,348	670,848	1,567,196	1,851,603
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>870,736</u>	<u>447,485</u>	<u>1,318,221</u>	<u>1,567,196</u>

4	Income from donations and legacies	Unrestricted funds	Restricted funds	Total funds	Total funds
		2024	2024	2024	2023
		£	£	£	£
	Donated facilities	37,500	-	37,500	37,500
		<u>37,500</u>	<u>-</u>	<u>37,500</u>	<u>37,500</u>

Donated facilities represent notional rent for the charity's offices. These are provided rent free by Dudley Metropolitan Borough Council (DMBC).  
A corresponding notional rent expense is included in charitable expenditure.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

5	Income from charitable activities Group and Company	Unrestricted	Restricted	Total	Total
		funds	funds	2024	2023
		2024	2024	2024	2023
		£	£	£	£
	Core Services	790,616	-	790,616	818,382
	Goods and Services	-	-	-	2,595
	Children's' Officer	-	193,200	193,200	211,440
	Small Grants	-	29,809	29,809	53,385
	Carers' Co-Coordinator	-	43,666	43,666	42,896
	East Coseley	-	109,495	109,495	242,739
	Healthwatch Dudley	-	218,360	218,360	211,880
	Emergent Cultures	-	245,231	245,231	121,360
	Covid -19	-	-	-	18
	Winter Warmth	-	60,000	60,000	100,000
	Holiday Activity	-	30,544	30,544	64,890
	Workforce Capacity	-	-	-	-
	Covid CYA 12-18	-	-	-	-
	Dudley Partnership Board Dev Supp VCS	-	125,000	125,000	8,000
	VCS Health Inequalities	-	19,835	19,835	-
	Community Connector	-	40,102	40,102	40,102
	Migrant Community Support	-	-	-	50,000
	Action on Poverty	-	-	-	50,000
	Peer to Peer Support	-	11,985	11,985	-
		790,616	1,127,227	1,917,843	2,017,687
6	Income from other trading activities - Group	Unrestricted	Restricted	Total	Total
		funds	funds	2024	2023
		2024	2024	2024	2023
		£	£	£	£
	Office rentals and room hires	166,375	-	166,375	200,451
	Catering and refreshments	329,523	-	329,523	248,961
	Sales of tickets and services	134,199	-	134,199	119,219
		630,097	-	630,097	568,631

Rental and room hire income is generated from the DY1 building and Brierley Hill Civic Hall, properties leased from Dudley MBC under the asset transfer regulations. All other trading income has been generated from Brierley Hill Civic Hall.

7	Other income Group	Unrestricted	Restricted	Total	Total
		funds	funds	2024	2023
		2024	2024	2024	2023
		£	£	£	£
	Other income	31,090	-	31,090	43,724

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

<b>7</b>	<b>Other income Company</b>	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total restated 2023 £</b>
	Other income	251,713	-	251,713	232,860
	Other income includes wages and salaries recharged to the trading subsidiary.				
<b>8</b>	<b>Interest receivable Company</b>	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
	Bank and other interest	23,867	-	23,867	5,555
<b>9</b>	<b>Expenditure on Charitable activities</b>	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
	Human resources	716,028	496,393	1,212,421	1,252,235
	Operational costs	71,290	352,802	424,092	490,661
	Grants paid	13,331	381,499	394,830	443,967
		<u>800,649</u>	<u>1,230,694</u>	<u>2,031,343</u>	<u>2,186,863</u>
	<b>Support costs</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Premises costs	36,492	56,305	92,797	110,768
	Professional costs	43,276	15,176	58,452	96,517
	General costs	31,085	35,764	66,849	47,358
	Depreciation	2,695	5,901	8,596	12,224
	Governance costs (note 11)	32,632	-	32,632	28,664
		<u>146,180</u>	<u>113,146</u>	<u>259,326</u>	<u>295,531</u>
	Charitable activities	<u>946,829</u>	<u>1,343,840</u>	<u>2,290,669</u>	<u>2,482,394</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 10 Expenditure on other trading activities

All unrestricted	Office rentals and room hire £	Catering and refreshments £	Sales of tickets and commission £	Total 2024 £	2023 £
Purchases	-	189,394	-	189,394	153,965
Human resources	-	218,394	-	218,394	189,136
Operational costs	5,283	-	20,865	26,148	32,706
Premises costs	62,770	-	68,232	131,002	62,902
Professional costs	1,380	-	7,487	8,867	11,123
General costs	9,161	-	9,212	18,373	22,039
Depreciation	-	-	9,812	9,812	7,691
	<u>78,594</u>	<u>407,788</u>	<u>115,608</u>	<u>601,990</u>	<u>479,562</u>

#### 11 Governance costs

Core services	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Staff costs	13,671	-	13,671	12,300
Printing, stationery & advertising	606	-	606	624
Accountancy and audit fees	18,355	-	18,355	15,740
	<u>32,632</u>	<u>-</u>	<u>32,632</u>	<u>28,664</u>

#### 12 Taxation

##### Analysis of the tax charge

The tax charge on the net income for the year was as follows.

	2024 £	2023 £
Corporation tax	-	-
Deferred tax credit /(charge)	<u>(2,373)</u>	<u>3,936</u>
	<u>(2,373)</u>	<u>3,936</u>

#### 13 Trustees' remuneration and benefits

No travel expenses were reimbursed during the year (2023 - £Nil).

Mr. G.M. Jones, treasurer, received £30,072 (2023 - £31,120) for accountancy and administration services provided. This is in accordance with an agreement with the Charity Commission dated 24 April 2007.

The amount owed to G.M. Jones at 31 March 2024 was £5,577 (2023 - £9,755).

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 14 Employees and staff costs

			Restated	
The total emoluments (including monetary and non-monetary benefits-in-kind) of employees during the year were:	2024 Group £	2024 Company £	2023 Group £	2023 Company £
Emoluments	1,258,430	1,258,430	1,263,848	1,263,848
Employers' National Insurance contributions	118,259	118,259	122,834	122,834
Pension contributions	66,311	66,311	65,316	65,316
Healthcare	1,486	1,486	1,673	1,673
	<u>1,444,486</u>	<u>1,444,486</u>	<u>1,453,671</u>	<u>1,453,671</u>

The average number of employees during the year was:	2024 Group	2024 Company	2023 Group	2023 Company
Charitable activities	29	29	29	29
Management and administration	2	2	2	2
Trading activities	25	25	27	-
	<u>56</u>	<u>56</u>	<u>58</u>	<u>31</u>

Full time equivalents				
Charitable activities	29	29	28	29
Management and administration	2	2	2	2
Trading activities	14	14	12	-
	<u>45</u>	<u>45</u>	<u>42</u>	<u>31</u>

	2024 Group £	2024 Company £	2023 Group £	2023 Company £
Total benefits received by key management personnel	172,959	172,959	162,505	118,505

	2024 Group	2024 Company	2023 Group	2023 Company
Number of employees receiving benefits in excess of £60,000				
Emoluments £60,000-£70,000	1	1	1	1

Staff costs includes employees recharged to the trading company. The comparative has been restated to reflect the recharge.

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

15	<b>COMPARATIVES FOR THE GROUP STATEMENT OF FINANCIAL ACTIVITIES</b>	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
	<b>INCOME</b>			
	<b>Income and endowments from:</b>			
	Donations and legacies	37,500	-	37,500
	Charitable activities	820,977	1,196,710	2,017,687
	<b>Other trading activities</b>	568,631	-	568,631
	<b>Other income</b>	43,724	-	43,724
	<b>Investment income</b>	5,555	-	5,555
	<b>Total incoming resources</b>	<u>1,476,387</u>	<u>1,196,710</u>	<u>2,673,097</u>
	<b>EXPENDITURE</b>			
	Charitable activities	984,445	1,497,949	2,482,394
	Other trading activities	479,562	-	479,562
	<b>Total resources expended</b>	<u>1,464,007</u>	<u>1,497,949</u>	<u>2,961,956</u>
	<b>NET INCOME/(EXPENDITURE) BEFORE TAXATION</b>	12,380	(301,239)	(288,859)
	Taxation	3,936	-	3,936
	<b>NET INCOME /(EXPENDITURE) AFTER TAXATION</b>	<u>16,316</u>	<u>(301,239)</u>	<u>(284,923)</u>
	Transfers between funds	110,082	(110,082)	-
	<b>Net movement in funds</b>	<u>126,398</u>	<u>(411,321)</u>	<u>(284,923)</u>
	<b>TOTAL FUNDS CARRIED FORWARD</b>			
	<b>Net (outgoing)/ incoming resources for the year</b>			
	<b>Funds brought forward as at 1 April 2022</b>	783,159	1,082,169	1,865,328
	<b>Funds carried forward as at 31 March 2023</b>	<u>909,557</u>	<u>670,848</u>	<u>1,580,405</u>

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

16	Tangible fixed assets	Freehold land and buildings	Leasehold property improvements	Fixtures and fittings	Office equipment	Computer equipment	Totals
	Group	£	£	£	£	£	£
	<b>Cost</b>						
	At 1 April 2023	44,163	150,342	62,466	2,563	45,278	304,812
	Additions	-	-	8,755	-	-	8,755
	Disposals	(44,163)	-	-	-	-	(44,163)
	At 31 March 2024	-	150,342	71,221	2,563	45,278	269,404
	<b>Depreciation</b>						
	At 1 April 2023	24,168	43,628	51,919	2,563	39,609	161,887
	Charge for the year	-	6,162	9,813	-	4,439	20,414
	Disposals	(24,168)	-	-	-	-	(24,168)
	At 31 March 2024	-	49,790	61,732	2,563	44,048	158,133
	<b>Net Book Values</b>						
	At 31 March 2024	-	100,552	9,489	-	1,230	111,271
	At 31 March 2023	19,995	106,714	10,547	-	5,669	142,925
5		<b>Freehold land and buildings</b>	<b>Leasehold property improvements</b>	<b>Fixtures and fittings</b>	<b>Office equipment</b>	<b>Computer equipment</b>	<b>Totals</b>
	Company	£	£	£	£	£	£
	<b>Cost</b>						
	At 1 April 2023	44,163	150,342	20,620	2,563	45,278	262,966
	Additions	-	-	-	-	-	-
	Disposals	(44,163)	-	-	-	-	(44,163)
	At 31 March 2024	-	150,342	20,620	2,563	45,278	218,803
	<b>Depreciation</b>						
	At 1 April 2023	24,168	43,628	20,620	2,563	39,609	130,588
7	Charge for the year	-	6,163	-	-	4,439	10,602
	Disposals	(24,168)	-	-	-	-	(24,168)
	At 31 March 2024	-	49,791	20,620	2,563	44,048	117,022
	<b>Net Book Values</b>						
	At 31 March 2024	-	100,551	-	-	1,230	101,781
	At 31 March 2023	19,995	106,714	-	-	5,669	132,378

The land and buildings shown above includes land at an estimated original cost of £Nil (2023 - 20,000). All fixed assets held are in furtherance of the charity's objects.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 17 Fixed asset investments (Company)

		2024	2023
		£	£
Shares in group undertakings:			
Dudley CVS Enterprises Limited	(Company number 09482845)	100	100
Psiams Systems Limited	(Company number 10000491)	100	100
		<u>200</u>	<u>200</u>

Both of the companies are wholly owned trading subsidiary companies, incorporated in the UK (England and Wales). The registered office for both companies is 7 Albion Street, Brierley Hill, West Midlands, DY5 3EE. The activities of these companies are included in the consolidated financial statements.

A summary of the subsidiaries' trading results is set out below.

	Dudley CVS Enterprises Limited 2024 £	Dudley CVS Enterprises Limited 2023 £	Psiams Systems Limited 2024 £	Psiams Systems Limited 2023 £
Total Income	565,609	516,925	-	-
Total Expenditure	<u>566,666</u>	<u>517,441</u>	-	-
Profit/(Loss) for the year	<u>(1,057)</u>	<u>(516)</u>	-	-
Net assets/(liabilities)	<u>12,252</u>	<u>13,309</u>	<u>(91,816)</u>	<u>(91,816)</u>
<b>18 Stocks</b>	<b>2024 Group £</b>	<b>2024 Company £</b>	<b>2023 Group £</b>	<b>2023 Company £</b>
Bar stocks	12,068	-	9,641	-
	<u>12,068</u>	<u>-</u>	<u>9,641</u>	<u>-</u>
<b>19 Debtors: amounts falling due within one year</b>	<b>2024 Group £</b>	<b>2024 Company £</b>	<b>2023 Group £</b>	<b>2023 Company £</b>
Trade debtors	24,829	4,354	22,179	11,844
Grants receivable	71,238	71,238	880	880
Prepayments and accrued income	45,375	12,688	51,317	26,602
Other debtors	752,230	751,979	74,885	74,634
Amounts owed by group companies	-	-	-	63,480
	<u>893,672</u>	<u>840,259</u>	<u>149,261</u>	<u>177,440</u>
<b>20 Creditors: amounts falling due within one year</b>	<b>2024 Group £</b>	<b>2024 Company £</b>	<b>2023 Group £</b>	<b>2023 Company £</b>
Trade creditors	74,924	36,947	69,203	40,104
Amounts owed to group companies	-	15,841	-	-
Accruals and deferred income	244,861	42,033	197,116	40,794
Social security and other taxes	42,758	29,361	45,353	38,471
Other creditors	28,918	17,918	16,209	14,028
	<u>391,461</u>	<u>142,100</u>	<u>327,881</u>	<u>133,397</u>

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

<b>21</b>	<b>Provisions for liabilities</b>	<b>2024</b> <b>Group</b> <b>£</b>	<b>2024</b> <b>Company</b> <b>£</b>	<b>2023</b> <b>Group</b> <b>£</b>	<b>2023</b> <b>Company</b> <b>£</b>
	Deferred tax				
	Capital allowances in excess of depreciation	2,373	-	-	-
		<u>2,373</u>	<u>-</u>	<u>-</u>	<u>-</u>

**22 Financial commitments**

**Operating leases – Group and company**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Not later than one year	61,180	60,500
Later than one and not later than five years	242,000	243,028
Later than five years – land and buildings	900,055	960,555
	<u>1,203,235</u>	<u>1,264,083</u>

The lease payments for land and buildings, £1,202,555 (2023 - £1,263,055), will only be paid if agreed outcomes are not met.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

23 Movement in funds				
Group	Balance at 1 April 2023 £	Net movement in funds £	Transfers between funds £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General fund	604,524	(23,022)	6,750	588,252
Designated funds (note 24)	305,033	(15,000)	-	290,033
	<u>909,557</u>	<u>(38,022)</u>	<u>6,750</u>	<u>878,285</u>
<b>Restricted funds</b>				
Peer to Peer Support	-	-	-	-
Children's officer	146,267	(59,630)	-	86,637
Carer's co-ordinator	-	(9,022)	9,022	-
Small Grants	34,556	14,001	-	48,557
Big Local - East Cosceley	67,419	(65,000)	-	2,419
Healthwatch Dudley	53,716	20,599	(53,716)	20,599
Refurbishment fund	56,000	(3,000)	-	53,000
Emergent Cultures	30,219	36,225	-	66,444
Covid -19	-	-	-	-
Winter Warmth	31,930	(32,550)	620	-
Holiday Activity	9,645	1,244	(10,889)	-
Workforce Capacity	-	-	-	-
Covid CYA 12-18	36,668	-	-	36,668
Dudley Partnership Board Dev Supp VCS	73,867	15,750	-	89,617
VCS Health Inequalities	9,287	(8,000)	(1,287)	-
Community Connector	18,373	9,136	-	27,509
Migrant Community Support	50,000	(83,965)	50,000	16,035
Action on Poverty	50,000	(49,500)	(500)	-
IT Replacement	2,901	(2,901)	-	-
	<u>670,848</u>	<u>(216,613)</u>	<u>(6,750)</u>	<u>447,485</u>
<b>Total Funds</b>	<u>1,580,405</u>	<u>(254,635)</u>	<u>-</u>	<u>1,325,770</u>

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

**23 Movements in funds (continued)**

Net movements in funds included in the above are as follows:

Group	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,396,967	(1,419,989)	-	(23,022)
Designated funds (note 24)	116,203	(131,203)	-	(15,000)
	<u>1,513,170</u>	<u>(1,551,192)</u>	-	<u>(38,022)</u>
<b>Restricted funds</b>				
Peer to Peer Support	11,985	(11,985)	-	-
Children's officer	193,200	(252,830)	-	(59,630)
Carer's co-ordinator	43,666	(52,688)	-	(9,022)
Small Grants	29,809	(15,808)	-	14,001
Big Local -East Coseley	109,495	(174,495)	-	(65,000)
Healthwatch Dudley	218,360	(197,761)	-	20,599
Refurbishment fund	-	(3,000)	-	(3,000)
Emergent Cultures	245,231	(209,006)	-	36,225
Covid 19	-	-	-	-
Winter Warmth	60,000	(92,550)	-	(32,550)
Holiday Activity	30,544	(29,300)	-	1,244
Workforce Capacity	-	-	-	-
Covid CYA 12-18	-	-	-	-
Dudley Partnership Board Dev Supp VCS	125,000	(109,250)	-	15,750
VCS Health Inequalities	19,835	(27,835)	-	(8,000)
Community Connector	40,102	(30,966)	-	9,136
Migrant Community Support	-	(83,965)	-	(83,965)
Action on Poverty	-	(49,500)	-	(49,500)
IT Replacement	-	(2,901)	-	(2,901)
	<u>1,127,227</u>	<u>(1,343,840)</u>	-	<u>(216,613)</u>
<b>Total funds</b>	<u>2,640,397</u>	<u>(2,895,032)</u>	-	<u>(254,635)</u>

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

23 Movement in funds (continued)	Balance at 1 April 2023 £	Net movement in funds £	Transfers between funds £	Balance at 31 March 2024 £
<b>Company</b>				
<b>Unrestricted funds</b>				
General fund	591,315	(17,362)	6,750	580,703
Designated funds (note 24)	305,033	(15,000)	-	290,033
	<u>896,348</u>	<u>(32,362)</u>	<u>6,750</u>	<u>870,736</u>
<b>Restricted funds</b>				
Peer to Peer Support	-	-	-	-
Children's officer	146,267	(59,630)	-	86,637
Carer's co-ordinator	-	(9,022)	9,022	-
Small Grants	34,556	14,001	-	48,557
Big Local - East Coseley	67,419	(65,000)	-	2,419
Healthwatch Dudley	53,716	20,599	(53,716)	20,599
Refurbishment fund	56,000	(3,000)	-	53,000
Emergent Cultures	30,219	36,225	-	66,444
Covid - 19	-	-	-	-
Winter Warmth	31,930	(32,550)	620	-
Holiday Activity	9,645	1,244	(10,889)	-
Workforce Capacity	-	-	-	-
Covid CYA 12-18	36,668	-	-	36,668
Dudley Partnership Board Dev Supp VCS	73,867	15,750	-	89,617
VCS Health Inequalities	9,287	(8,000)	(1,287)	-
Community Connector	18,373	9,136	-	27,509
Migrant Community Support	50,000	(83,965)	50,000	16,035
Action on Poverty	50,000	(49,500)	(500)	-
IT Replacement	2,901	(2,901)	-	-
	<u>670,848</u>	<u>(216,613)</u>	<u>(6,750)</u>	<u>447,485</u>
<b>Total funds</b>	<u>1,567,196</u>	<u>(248,975)</u>	<u>-</u>	<u>1,318,221</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 23 Movements in funds (continued)

Net movements in funds included in the above are as follows:

Company	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,095,251	(1,112,613)	-	(17,362)
Designated funds (note 24)	116,203	(131,203)	-	(15,000)
	<u>1,211,454</u>	<u>(1,243,816)</u>	-	<u>(32,362)</u>
<b>Restricted funds</b>				
Peer to Peer Support	11,985	(11,985)	-	-
Children's officer	193,200	(252,830)	-	(59,630)
Carer's co-ordinator	43,666	(52,688)	-	(9,022)
Small Grants	29,809	(15,808)	-	14,001
Big Local - East Coseley	109,495	(174,495)	-	(65,000)
Healthwatch Dudley	218,360	(197,761)	-	20,599
Refurbishment fund	-	(3,000)	-	(3,000)
Emergent Cultures	245,231	(209,006)	-	36,225
Covid -19	-	-	-	-
Winter Warmth	60,000	(92,550)	-	(32,550)
Holiday Activity	30,544	(29,300)	-	1,244
Workforce Capacity	-	-	-	-
Covid CYA 12-18	-	-	-	-
Dudley Partnership Board Dev Supp VCS	125,000	(109,250)	-	15,750
VCS Health Inequalities	19,835	(27,835)	-	(8,000)
Community Connector	40,102	(30,966)	-	9,136
Migrant Community Support	-	(83,965)	-	(83,965)
Action on Poverty	-	(49,500)	-	(49,500)
IT Replacement	-	(2,901)	-	(2,901)
	<u>1,127,227</u>	<u>(1,343,840)</u>	-	<u>(216,613)</u>
<b>Total funds</b>	<u>2,338,681</u>	<u>(2,587,656)</u>	-	<u>(248,975)</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

24 Designated funds	Balance at 1 April 2023 £	Designated/ (released) during the year £	Expenditure incurred £	Balance at 31 March 2024 £
The trustees undertake an annual review of their future plans and designate amounts out of unrestricted funds accordingly. The position at 31 March 2024 is:				
<b>Income</b>				
Staff Costs	200,000	131,203	(81,203)	250,000
Information Technology	5,000	5,000	-	10,000
Grants	80,033	-	(50,000)	30,033
<b>Capital</b>				
Garage	20,000	(20,000)	-	-
	<u>305,033</u>	<u>116,203</u>	<u>(131,203)</u>	<u>290,033</u>

### 25 Funds of the charity

#### Description of restricted funds

These are the specific projects that the charity has been requested to operate. Unless otherwise stated these projects are funded by specific grants from Dudley Metropolitan Borough Council (DMBC).

#### Children's officer

Facilitates effective networking across the voluntary sector child care agencies promoting the development of services and consulting parents and children on the Borough Children's Services Plan.

#### Small grants

This comprises individual grants of less than £20,000 from all sources.

#### Big Local – East Coseley

Supported through Big Local and administered by Local Trust for the Big Lottery Fund to promote the £1 million coming to East Coseley and gather community visions for the area from as wide a range of individuals, groups and organisations as possible. This is being done through production of an area newsletter, regular Forum meetings, community activities, engagement and outreach and a small community grants programme.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

#### **25 Funds of the charity (continued)**

##### **Carers' Co-Ordinator**

Funded by NHS Black Country ICB, this project is to promote partnership working in the acute hospital setting, linking the voluntary sector with statutory partners, to achieve recognition, assessment, intervention and support for carers.

##### **Healthwatch Dudley**

Funded by Dudley MBC, and set out under The Health And Social Care Act 2012, the aim of local Healthwatch will be to give citizens and communities a stronger voice to influence and challenge how health and social care services are provided within their locality.

##### **Refurbishment Fund**

A grant from Dudley MBC to assist in the major refurbishment work of the former Day Care Centre in Stafford Street, Dudley and the Brierley Hill Civic Hall, following asset transfers to Dudley CVS.

##### **Emergent Cultures**

Funded by Big Lottery Fund, a three year project to continue the Company's pilot of the Co-Lab Dudley project. Seeking to be a catalyst and support system for the people of Dudley to develop opportunities to collaborate with each other, making, sharing and learning together thus enabling them to be better connected and lead healthier and happier lives.

##### **Covid-19**

A grant received from Dudley MBC for costs relating to the Borough's Covid-19 pandemic response, topped up by a further grant this year to administer Covid-19 welfare grants to individuals in need.

##### **Household Support Grants**

A grant from Dudley MBC to facilitate the provision of direct assistance to support families with children, struggling with the costs of food, energy and water bills and other associated costs.

##### **Holiday Activity**

A grant from Dudley MBC to facilitate the provision of healthy food and enriching activities to disadvantaged children over the school holidays.

##### **Workforce Capacity**

A grant from Dudley MBC to VCS organisations for expenditure to alleviate the effects of the Covid-19 pandemic e.g. equipment for staff for home working, etc.

##### **IT Replacement**

A grant from the Workforce Capacity fund used for equipment for staff working at home.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

#### **25 Funds of the charity (continued)**

##### **Covid CTYA 12-18**

A grant from Dudley MBC to facilitate Covid engagement activity with children and young adults 12-18 years.

##### **Dudley Partnership Board Development Support VCS**

A grant for developmental work of the establishment and roll out of the Dudley Health and Care Partnership Board.

##### **VCS Health Inequalities**

Funding held to commission local projects related to Health Inequalities initiatives.

##### **Community Connector**

Funded from Black Country Together CIC, this project is to inspire people to lead more active lifestyles using a variety of outreach activities to engage with people in the local community.

##### **Migrant Community Support**

Funding from Dudley MBC to support the voluntary sector to enhance support for refugees, asylum seekers and migrants. Support will include safe spaces for migrants to meet, peer support and access to guidance and support and wellbeing activities.

##### **Action on Poverty**

Funding from Dudley MBC to distribute in grants for the voluntary sector to deliver mitigating poverty projects.

##### **Unrestricted funds – income**

###### **Core services**

This is the general fund of the charity mainly funded by DMBC and Dudley NHS Black Country ICB and used to provide capacity building to voluntary and charitable groups throughout the Borough. The Service Level Agreement also includes the Volunteer Bureau and Community Care projects as well as Integrated Services, being a designated fund, as part of Dudley CVS core activities.

Transfers are made from this fund to make good any shortfall in funding for the specific projects of the charity.

###### **Unrestricted funds – designated**

###### **Staff Costs**

This fund is a provision for two posts which the Board has decided to fund directly from reserves and a proposed annual designation to enable certain externally funded projects to continue.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 25 Funds of the charity (continued)

##### Information Technology

This fund is in respect of anticipated costs to update the company's website.

##### Grants

Funds from Dudley CCG with the purpose of enabling active participation and representation of the voluntary and community sector in integrated care services in Dudley borough and Development of and Support to Patient Participation Groups.

##### Peer to Peer

Funded by DMBC, to oversee peer to peer support in relation to the Family Hubs/Start for Life, First 1001 days and Early Years agenda. A large proportion of the budget is being distributed across the voluntary sector as a grant programme to enable the sector to deliver peer support provision.

##### Unrestricted funds – capital

##### Garage

This fund represents the garage previously purchased with a grant from DMBC.

#### 26 Limited liability

The company is a registered charity and has been granted the power to dispense with the word "Limited" from its name.

The liability of the members is limited by guarantee to a sum not exceeding £1 in the event of the company being wound up.

#### 27 Related Party Disclosures

The charity has two wholly owned trading subsidiaries which are incorporated in the UK (England and Wales). The activities of these companies are included in the consolidated financial statements. The charity has taken advantage of the exemptions under FRS 102 not to disclose related party transactions with its subsidiaries.

Dudley CVS Enterprises Limited (Company number 09482845) operates events, promotional activities and bar and catering at Brierley Hill Civic Hall.

Psiams Systems Limited (Company number 10000491) provides information technology services.

The registered office for both companies is 7 Albion Street, Brierley Hill, West Midlands, DY5 3EE.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 28 Post balance sheet events

Since the year end Dudley Council for Voluntary Service has received a grant from Heart of England Community Fund – Inclusive Communities Fund in the region of £100,000 to carry out refurbishment works on the Brierley Hill Civic Hall. These works are currently ongoing.

#### 29 Prior year adjustment

	2023 £
<b>Adjustments to prior year</b>	
<i>Other income</i>	
Other trading activities	189,136
Net income impact	<u>(189,136)</u>
	-
<i>Analysis of the effect up on equity</i>	
Profit and loss reserves	<u>-</u>
	-

In the prior year expenditure a management charge was incorrectly offset against wages, this has been grossed up in the prior year reclassifying the management recharge of £189,136 to other income, wages and social security costs have subsequently increased by £189,136 in the prior year

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

England & Wales - Charity number 517766

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# Accounts

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Company Registration No 1998105 (England & Wales)  
Charity No 517766

**DUDLEY COUNCIL FOR  
VOLUNTARY SERVICE  
DIRECTORS' AND TRUSTEES' REPORT  
AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**



# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### COMPANY INFORMATION FOR THE YEAR ENDED 31 MARCH 2023

Directors and Trustees (during the year ended 31 March 2023 and to date)	Mr. M.V. Abrahams Rev Paul Westwood (resigned 2 November 2022) Mrs. S.A. Huband Mr. J.T. Keys Mr. D.R. Liddington Mrs. A.J. Sayer Miss K.L.Fielder	Miss. A.E. Adams Mrs. J.H. Clarke MBE  Mr. G.M. Jones Mrs. A. Khalid Mrs. M. E. J. Turner Mrs. S. Bassett Mrs. J. Coleman
Chairman	Mr. M. V. Abrahams	
Vice Chairman	Mrs. M. E. J. Turner	
Secretary/Chief Officer	Mr. A. J. Gray	
Treasurer	Mr. G.M. Jones	
Company Number	1998105	
Charity Number	517766	
Registered Office	7 Albion Street Brierley Hill West Midlands DY5 3EE	
Auditors	BK Plus Audit Limited Azzurri House Walsall Road Aldridge Walsall West Midlands WS9 0RB	
Bankers	National Westminster Bank Plc Merry Hill Centre Brierley Hill West Midlands DY1 1LW	
Solicitors	Higgs and Sons 3 Waterfront Business Park Brierley Hill West Midlands DY5 1LX	

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report with the financial statements of the charitable company and group for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The legal and administrative information set out on page 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities (FRS102).

#### **Objectives and activities**

The charity's object and its principal activity continues to be that of promoting any charitable purpose for the benefit of the community within the Metropolitan Borough of Dudley and, in particular, the advancement of education, the furtherance of health and the relief of poverty, distress and sickness, to promote and organise co-operation in the achievement of such purposes and, to that end, to bring together in Council representatives of the statutory and voluntary organisations engaged in the furtherance of such purposes within the area of benefit.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **ACHIEVEMENT AND PERFORMANCE**

The charity's aims are to assist the voluntary sector within the Metropolitan Borough of Dudley.

Working in partnership with others continues to be a cornerstone of the company's work.

During the year the company played a major role in the following initiatives, to name but a few:

- Integrated Plus
- High Intensity User Project
- Health Watch
- Carers
- Health and Wellbeing Board
- Building Better Opportunities – ESF / BIG
- BIG Local – East Coseley
- Dudley Borough Vision – Forging a Future for All Executive
- Big Lottery Fund – Emergent Cultures
- Combined Partnership LLP
- Dudley Young Health Champions

The company maintained its representative role in the strategic engagement arena, supporting such bodies as Dudley Integrated Health and Care Partnership, Safe and Sound Partnership and Children's Partnership.

Relationships with local voluntary and community organisations were maintained and strengthened through the continued facilitation of several local networks.

The charity monitors its success by use of polls and surveys. In addition, specific reports are prepared for the funders on several projects.

The company supported the Building Better Opportunities Programme, hosting the Family Matters team at Dudley CVS.

Recruited a Community Activator to inspire people to lead more active lifestyles.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### ACHIEVEMENT AND PERFORMANCE (CONTINUED)

Worked in partnership with Dudley MBC to provide the Holiday Activity Fun (HAF) programme, coordinating free holiday provision, including healthy food and enriching activities for families living in poverty.

Further developed placed based working across the 5 townships.

Developed and facilitated Dudley Refugee and Asylum Seeker network.

Developed, facilitated and chaired a new Mental Health forum for the borough.

Supported the implementation of the Dudley placed based partnership and its engagement with the Voluntary and Community Sector (VCS) and strengthened relationships with the Integrated Care System (ICS) for the Black Country.

Facilitated work on health inequalities, including grant giving and monitoring.

#### FINANCIAL REVIEW

The company is grateful as always for the continued support of Dudley MBC, NHS Black Country ICB and Big Lottery Fund.

The continuing restriction of public sector finances makes it important for the charity to continue its efforts to diversify income streams.

All of our restricted fund projects are, of course, reliant on continuing grant income, as are our activities relating to Integrated Plus and High Intensity User projects. Our core activities are partly grant funded topped up by other income we are able to attract and utilisation of reserves held if considered appropriate.

The company acknowledges the continuing funding from Big Lottery Fund for its East Coseley and Emergent Cultures projects together with funding from Arts Council England and Joseph Rowntree Foundation. Details of both are included in note 25.

#### Grants Payable

The company does not make grants from its unrestricted funds. It does, however, administer various funds on behalf of statutory partners as and when requested. Such funds are treated as restricted in the accounts and a description of their purpose is stated in note 25 to the accounts. The company will promote such funds through its networks and facilitate panels to scrutinise and assess applications. Grants are all paid to organisations within the voluntary sector and not to individuals (with the exception of Personal Health Budget and Household Support Grant allocations).

#### Reserves policy

The charitable group's funds at 31st March 2023 were as listed below.

	£
Restricted funds detailed in note 23	670,848
Designated funds detailed in note 24	305,033
General funds invested in fixed assets	76,147
General funds in current assets – free reserves	528,377
Total funds	<u>1,580,405</u>

The trustees have established a policy whereby the unrestricted funds not designated for the next 12 months or invested in fixed assets, should be maintained at 6 months of the resources expended on core services. This level has been chosen as quarterly grants do not cover core costs and this will give an adequate buffer whilst any necessary re-organisation is implemented. On this basis the required level of free reserves at 31 March 2023 was £305,000 and the actual level of free reserves was £528,377.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **Investments**

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

#### **Plans for Future Periods**

The charity plans to continue its activities outlined above subject to adequate funding being secured. The trustees are constantly aware of the need to support any voluntary organisation within the Borough and in so doing make full use of the company's expertise and utilisation of its financial assets to that end. DCVS remains firmly committed to its members and also to its continuing involvement in the ever-increasing strategic agenda.

Discussions are continuing in respect of possible further transfers/management of assets to further diversify potential income streams.

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

#### **Governing Document**

The charity is constituted as a company limited by guarantee and governed under its Memorandum and Articles of Association. The liability of the members is limited to a sum not exceeding £1 in the event of the company being wound up.

#### **Recruitment and Appointment of Trustees**

All directors of the company are also trustees of the charity and there are no other trustees. All of the trustees serving during the year are listed on page 2. Elections to the Executive Committee take place at each AGM when one third retire but are eligible for re-election. The Board has power to appoint directors or trustees if it considers it necessary so to do. Potential trustees are nominated by and from within the membership.

#### **Trustee Induction and Training**

Trustees are already familiar with the work of the charity having come from within the voluntary sector. All new trustees attend an induction session facilitated by the Chairman and Chief Officer, covering the obligations of trustees, key documents relating to the operation of the charity, funding and future plans and objectives.

#### **Trustees insurance**

The charity provides third party indemnity provision for the trustees.

#### **Organisational Structure**

The charity is organised so that the 14 directors/trustees, who include 3 honorary officers, meet regularly to manage its affairs and formulate the policy of the charity and its subsidiary companies. The Chief Officer/Company Secretary manages the day to day administration of the charity assisted by their staff. CVS is grateful, also, to a number of volunteers who assist in various capacities. In addition, each Board member is assigned to either the Finance and General Purpose or Staffing Sub-Committee. These committees also meet quarterly and report to the next Board meeting.

The company holds three annual 'Away Days' for (1) trustees, (2) staff and (3) trustees and staff combined.

#### **Statement of Public Benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance,

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### Arrangements for setting key management and personnel remuneration

The Staffing Sub-Committee is charged with setting remuneration of key management personnel, referring to published pay scales and job roles, comparisons amongst the CVS network and any other advice or guidance they feel necessary.

### Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to mitigate those risks. Internally, there are nominated senior staff responsible for Health and Safety compliance, qualified first aiders, regular staff meetings and a staff led I.T. sub-group. Formal policies e.g. Data Protection, Lone Working, Financial Procedures, and General Data Protection Regulation are regularly reviewed and updated, where necessary.

As explained in the financial review the continuance of certain projects depends on the availability of continuing grant income. If grants for core activities ceased there is sufficient buffer to enable the charity to continue whilst the trustees consider how to restructure.

### Statement of trustees' responsibilities

The trustees (who are also directors of Dudley Council for Voluntary Service for the purposes of company law) 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).

Company law 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 charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for the 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 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

- there is no relevant audit information of which the group's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

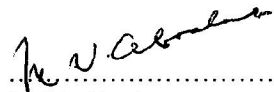
## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

### **Auditors**

A resolution proposing that BK Plus Audit Limited be reappointed as group auditors of the company will be put to the Annual General Meeting.

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

### **By order of the Board**



.....  
M. V. Abrahams  
Chairman

26 September 2023

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

#### **Opinion**

We have audited the financial statements of Dudley Council for Voluntary Service (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the Group Statement of Financial Activities (incorporating the group income and expenditure account), the Group and the Company Balance Sheet, the Group and the Company Cash Flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)**

#### **Other information (continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the report of the trustees has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit: or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the report of the trustees, and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)**

#### **Responsibilities of trustees (continued)**

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

- : enquiry of management as to any knowledge of actual, suspected or alleged fraud
- : enquiry of management as to any actual or potential litigation
- : enquiry of management of any instances of non-compliance with laws and regulations
- : performing audit work over the risk of management override of controls
- : evaluating significant transactions outside the normal course of trade

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.


A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Haydon FCA (Senior Statutory Auditor)  
for and on behalf of BK Plus Audit Limited  
Azzurri House  
Walsall Road  
Aldridge  
Walsall  
West Midlands  
WS9 0RB

26 September 2023

*BK Plus Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### GROUP STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING A GROUP INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>INCOME</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4	37,500	-	37,500	37,895
Charitable activities	5	820,977	1,196,710	2,017,687	2,469,567
<b>Other trading activities</b>	6	568,631	-	568,631	429,989
<b>Other income</b>	7	43,724	-	43,724	121,067
<b>Investment income</b>	8	5,555	-	5,555	109
<b>Total incoming resources</b>		<u>1,476,387</u>	<u>1,196,710</u>	<u>2,673,097</u>	<u>3,058,627</u>
<b>EXPENDITURE</b>					
Charitable activities	9	984,445	1,497,949	2,482,394	1,791,736
Other trading activities	10	479,562	-	479,562	408,062
<b>Total resources expended</b>		<u>1,464,007</u>	<u>1,497,949</u>	<u>2,961,956</u>	<u>2,199,798</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TAXATION</b>					
		12,380	(301,239)	(288,859)	858,829
Taxation	12	3,936	-	3,936	(2,664)
<b>NET INCOME/(EXPENDITURE) AFTER TAXATION</b>					
		16,316	(301,239)	(284,923)	856,165
Transfers between funds	23	110,082	(110,082)	-	-
<b>Net movement in funds</b>		<u>126,398</u>	<u>(411,321)</u>	<u>(284,923)</u>	<u>856,165</u>
<b>Total funds brought forward</b>	23	783,159	1,082,169	1,865,328	1,009,163
<b>TOTAL FUNDS CARRIED FORWARD</b>	23	<u>909,557</u>	<u>670,848</u>	<u>1,580,405</u>	<u>1,865,328</u>

All income and expenditure derive from continuing activities.

The statement of financial activities included all gains and losses recognised during the year.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## GROUP BALANCE SHEET AS AT 31 MARCH 2023

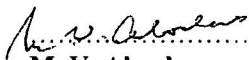
	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Fixed assets</b>					
Tangible assets	16	84,024	58,901	142,925	158,055
		<u>84,024</u>	<u>58,901</u>	<u>142,925</u>	<u>158,055</u>
<b>Current assets</b>					
Stock	18	9,641	-	9,641	10,444
Debtors	19	143,327	5,934	149,261	866,205
Cash at bank and in hand		984,000	622,459	1,606,459	1,234,408
		<u>1,136,968</u>	<u>628,393</u>	<u>1,765,361</u>	<u>2,111,057</u>
<b>Creditors: amounts falling due within one year</b>	20	<u>311,435</u>	<u>16,446</u>	<u>327,881</u>	<u>399,848</u>
<b>Net current assets</b>		825,533	611,947	1,437,480	1,711,209
<b>Provision for deferred taxation</b>	21	-	-	-	(3,936)
<b>Net assets</b>		<u>909,557</u>	<u>670,848</u>	<u>1,580,405</u>	<u>1,865,328</u>
<b>Funds</b>					
<b>Unrestricted funds:</b>					
General	23	604,524	-	604,524	441,039
Designated	23&24	305,033	-	305,033	342,120
<b>Restricted funds</b>	23	-	670,848	670,848	1,082,169
		<u>909,557</u>	<u>670,848</u>	<u>1,580,405</u>	<u>1,865,328</u>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 16 to 36 form part of these financial statements.

Company registration number 1998105.

The financial statements were approved by the Board of Trustees on 26 September 2023 and were signed on its behalf by:

  
 M. V. Abrahams  
 Director/Trustee

  
 G. M. Jones  
 Director/Trustee

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## COMPANY BALANCE SHEET AS AT 31 MARCH 2023

		Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	16	73,477	58,901	132,378	142,310
Investments	17	200	-	200	200
		<u>73,677</u>	<u>58,901</u>	<u>132,578</u>	<u>142,510</u>
<b>Current assets</b>					
Debtors	19	171,506	5,934	177,440	841,133
Cash at bank and in hand		768,116	622,459	1,390,575	1,097,808
		<u>939,622</u>	<u>628,393</u>	<u>1,568,015</u>	<u>1,938,941</u>
<b>Creditors: amounts falling due within one year</b>	<b>20</b>	116,951	16,446	133,397	229,848
<b>Net current assets</b>		<u>822,671</u>	<u>611,947</u>	<u>1,434,618</u>	<u>1,709,093</u>
<b>Net assets</b>		<u>896,348</u>	<u>670,848</u>	<u>1,567,196</u>	<u>1,851,603</u>
<b>Funds</b>					
<b>Unrestricted funds</b>					
General	23	591,315	-	591,315	427,314
Designated	23&24	305,033	-	305,033	342,120
<b>Restricted funds</b>	<b>23</b>	-	670,848	670,848	1,082,169
		<u>896,348</u>	<u>670,848</u>	<u>1,567,196</u>	<u>1,851,603</u>


These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The notes on pages 16 to 36 form part of these financial statements.

Company registration number 1998105.

The financial statements were approved by the Board of Trustees on 26 September 2023 and were signed on its behalf by:

.....  
  
**M. V. Abrahams**  
 Director/Trustee

.....  
  
**G. M. Jones**  
 Director/Trustee

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## GROUP CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 Group £	2023 Company £	2022 Group £	2022 Company £
<b>Cash flows from operating activities:</b>					
Cash generated/(absorbed) from operations	1	371,280	289,504	335,122	238,334
<b>Net cash provided by (used in) operating activities</b>		<u>371,280</u>	<u>289,504</u>	<u>335,122</u>	<u>238,334</u>
<b>Cash flows from investing activities</b>					
Purchase of tangible fixed assets		(4,784)	(2,292)	(16,807)	(1,740)
Interest received		5,555	5,555	109	109
<b>Net cash provided by (used in) investing activities</b>		<u>771</u>	<u>3,263</u>	<u>(16,698)</u>	<u>(1,631)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		372,051	292,767	318,424	236,703
<b>Cash and cash equivalents at the beginning of the reporting period</b>		1,234,408	1,097,808	915,984	861,105
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>1,606,459</u>	<u>1,390,575</u>	<u>1,234,408</u>	<u>1,097,808</u>

## NOTES TO THE GROUP CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

### 1 Cash generated/(absorbed) from operations

	2023 Group £	2023 Company £	2022 Group £	2022 Company £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	(308,032)	(307,516)	856,165	845,259
<b>Adjustments for:</b>				
Depreciation charges	19,914	12,224	19,950	13,933
Interest received	(5,555)	(5,555)	(109)	(109)
Movement in deferred tax	(3,936)	-	2664	-
Decrease/ (Increase) in stocks	803	-	(4,827)	-
Decrease/(Increase) in debtors	740,053	686,802	(606,727)	(624,242)
(Decrease)/Increase in creditors	(71,967)	(96,451)	68,006	3,493
<b>Net cash provided by (used in) operating activities</b>	<u>371,280</u>	<u>289,504</u>	<u>335,122</u>	<u>238,334</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 1 Statutory Information

Dudley Council for Voluntary Service is a private company, limited by guarantee without share capital, registered in England and Wales.

The presentation currency of the accounts is the Pound Sterling (£), rounded to the nearest pound.

### 2 Accounting policies

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The company meets the definition of a public benefit entity under FRS102.

#### **Group financial statements**

The financial statements consolidate the results of the charity and its wholly owned subsidiaries on a line by line basis. A separate statement of financial activities and income and expenditure account for the charity has not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

#### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern

#### **Income**

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

Where the terms of a grant or service level agreement state that the charity is not entitled to the income until the project commences the income received for projects which have not commenced is deferred and carried forward in creditors in a Deferred Income Account.

Individual projects receiving grants of less than £20,000 are aggregated in the Small Grants restricted fund for the purposes of these accounts but are separately recorded within the accounting records.

Donated facilities are included in the accounts at a notional figure where the trustees are able to estimate the value of the facilities received.

Other income is accounted for on a receivable basis.

Interest receivable is accounted for on an accruals basis.

Trading income is accounted for on the accruals basis.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 2. Accounting policies (continued)

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenses are allocated to projects or core services as they are incurred.

Where expenses are incurred which relate to more than one of the charity's activities these are allocated between projects and core services on the following bases:

Staff costs	Percentage of time spent on each activity
Premises costs	Number of rooms occupied
Other expenses	Percentage usage

Expenses allocated to projects are divided between the individual projects on the basis of the size of the project as measured by the amount of grant income.

##### Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Buildings	4% p.a.	straight line basis
Leasehold property improvements	over the term of the lease	
Fixtures and fittings	25% and 33⅓ % p.a.	straight line basis
Office equipment	25% p.a.	straight line basis
Computer equipment	33⅓ % p.a.	straight line basis

Expenditure of less than £1,000 per item is not capitalised but is written off in the year in which it is incurred.

##### Capital grants

Specific grants in connection with capital expenditure are credited to a restricted fund if the asset purchased is subject to restrictions as to its use. A designated fixed asset fund has been created for other fixed assets funded by grants. Depreciation on fixed assets funded by grants is charged against the corresponding restricted or designated fund.

##### Stock

Stocks are stated at the lower of cost on a first in first out basis and net realisable value. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

##### Investments

Investments in subsidiaries are measured at cost less impairment. Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 2. Accounting policies (continued)

##### **Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Financial instruments**

The charity and group only have the financial assets and liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are recognised at transition 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.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities, but has limited exemption on its trading activities. The subsidiary companies are liable to corporation tax on their trading activities.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds that the trustees have designated for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 3 Summary financial performance of the charity alone:

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>INCOME</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4	37,500	-	37,500	37,895
Charitable activities	5	820,977	1,196,710	2,017,687	2,469,567
Gift aid receipts from trading subsidiaries		99,544	-	99,544	104,400
<b>Other trading activities</b>		51,706	-	51,706	49,706
<b>Other income</b>	7	43,724	-	43,724	20,584
<b>Investment income</b>	8	5,555	-	5,555	109
<b>Total incoming resources</b>	23	<u>1,059,006</u>	<u>1,196,710</u>	<u>2,255,716</u>	<u>2,682,261</u>
<b>EXPENDITURE</b>					
Charitable activities	9	984,445	1,497,949	2,482,394	1,791,736
Other trading activities		57,729	-	57,729	45,266
<b>Total resources expended</b>	23	<u>1,042,174</u>	<u>1,497,949</u>	<u>2,540,123</u>	<u>1,837,002</u>
<b>NET INCOME/(EXPENDITURE)</b>		16,832	(301,239)	(284,407)	845,259
Transfers between funds		110,082	(110,082)	-	-
<b>Net movement in funds</b>		<u>126,914</u>	<u>(411,321)</u>	<u>(284,407)</u>	<u>845,259</u>
<b>Total funds brought forward</b>	23	769,434	1,082,169	1,851,603	1,006,344
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>896,348</u>	<u>670,848</u>	<u>1,567,196</u>	<u>1,851,603</u>

#### 4 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Toy Appeal	-	-	-	395
Donated facilities	37,500	-	37,500	37,500
	<u>37,500</u>	<u>-</u>	<u>37,500</u>	<u>37,895</u>

Donated facilities represent notional rent for the charity's offices. These are provided rent free by DMBC. A corresponding notional rent expense is included in charitable expenditure.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

5	Income from charitable activities	Unrestricted	Restricted	Total	Total
		funds	funds		
		2023	2023	2023	2022
		£	£	£	£
	Core Grants	818,382	-	818,382	928,363
	Goods and Services	2,595	-	2,595	3,400
	Children's' Officer	-	211,440	211,440	88,205
	Small Grants	-	53,385	53,385	17,150
	Carers' Co-Coordinator	-	42,896	42,896	42,177
	East Coseley	-	242,739	242,739	71,904
	Healthwatch Dudley	-	211,880	211,880	219,830
	Emergent Cultures	-	121,360	121,360	145,200
	Covid -19	-	18	18	20
	Winter Warmth	-	100,000	100,000	115,000
	Holiday Activity	-	64,890	64,890	247,000
	Workforce Capacity	-	-	-	60,000
	Covid CYA 12-18	-	-	-	100,000
	Dudley Partnership Board Dev Supp VCS	-	8,000	8,000	271,000
	VCS Health Inequalities	-	-	-	160,318
	Community Connector	-	40,102	40,102	-
	Migrant Community Support	-	50,000	50,000	-
	Action on Poverty	-	50,000	50,000	-
		<u>820,977</u>	<u>1,196,710</u>	<u>2,017,687</u>	<u>2,469,567</u>

6	Income from other trading activities - Group	Unrestricted	Restricted	Total	Total
		funds	funds		
		2023	2023	2023	2022
		£	£	£	£
	Office rentals and room hires	200,451	-	200,451	178,948
	Catering and refreshments	248,961	-	248,961	130,154
	Sales of tickets and services	119,219	-	119,219	52,114
	Supply of information technology services	-	-	-	68,773
		<u>568,631</u>	<u>-</u>	<u>568,631</u>	<u>429,989</u>

Rental and room hire income is generated from Dyl and Brierley Hill Civic Hall, properties leased from Dudley MBC under the asset transfer regulations. Supplies of information technology services were provided by Psiams Systems Limited. All other trading income has been generated from Brierley Hill Civic Hall.

7	Other income Group	Unrestricted	Restricted	Total	Total
		funds	funds		
		2023	2023	2023	2022
		£	£	£	£
	Other income	43,724	-	43,724	20,584
	Covid-19 Support	-	-	-	100,483
		<u>43,724</u>	<u>-</u>	<u>43,724</u>	<u>121,067</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

7	<b>Other income Company</b>	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	Other income	43,724	-	43,724	20,584
		<u>43,724</u>	<u>-</u>	<u>43,724</u>	<u>20,584</u>
8	<b>Interest receivable Company</b>	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	Bank and other interest	5,555	-	5,555	109
		<u>5,555</u>	<u>-</u>	<u>5,555</u>	<u>109</u>
9	<b>Expenditure on Charitable activities</b>	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	Human resources	693,228	559,007	1,252,235	1,010,049
	Operational costs	112,893	377,768	490,661	196,868
	Grants paid	20,634	423,333	443,967	256,189
		<u>826,755</u>	<u>1,360,108</u>	<u>2,186,863</u>	<u>1,463,106</u>
	<b>Support costs</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Premises costs	49,503	61,265	110,768	121,313
	Professional costs	51,704	44,813	96,517	90,194
	General costs	21,658	25,700	47,358	76,955
	Depreciation	6,161	6,063	12,224	13,934
	Governance costs (note 11)	28,664	-	28,664	26,234
		<u>157,690</u>	<u>137,841</u>	<u>295,531</u>	<u>328,630</u>
	Charitable activities	<u>984,445</u>	<u>1,497,949</u>	<u>2,482,394</u>	<u>1,791,736</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 10 Expenditure on other trading activities

All unrestricted	Office rentals and room hire £	Catering and refreshments £	Sales of tickets and commission £	Total 2023 £	2022 £
Purchases	-	153,962	-	153,962	100,954
Human resources	-	189,136	-	189,136	193,291
Operational costs	5,156	-	27,550	32,706	14,958
Premises costs	39,656	-	23,246	62,902	72,890
Professional costs	3,552	-	7,571	11,123	9,778
General costs	9,362	-	12,677	22,039	10,174
Depreciation	-	-	7,691	7,691	6,017
	<u>57,726</u>	<u>343,098</u>	<u>78,735</u>	<u>479,559</u>	<u>408,062</u>

11 Governance costs	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Core services				
Staff costs	12,300	-	12,300	11,658
Printing, stationery & advertising	624	-	624	276
Accountancy and audit fees	15,740	-	15,740	14,300
	<u>28,664</u>	<u>-</u>	<u>28,664</u>	<u>26,234</u>

12 Taxation	2023 £	2022 £
<b>Analysis of the tax charge</b>		
The tax charge on the net income for the year was as follows.		
Corporation tax	-	-
Deferred tax credit /(charge)	<u>3,936</u>	<u>(2,664)</u>
	<u>3,936</u>	<u>(2,664)</u>

#### 13 Trustees' remuneration and benefits

No travel expenses were reimbursed during the year (2022 - £Nil).

Mr. G.M. Jones, treasurer, received £31,120 (2022 - £31,890) for accountancy and administration services provided. This is in accordance with an agreement with the Charity Commission dated 24 April 2007. The amount owed to G.M. Jones at 31 March 2023 was £9,755 (2022 - £9,135).

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 14 Employees and staff costs

The total emoluments (including monetary and non-monetary benefits-in-kind) of employees during the year were:	<b>2023 Group £</b>	<b>2023 Company £</b>	<b>2022 Group £</b>	<b>2022 Company £</b>
Emoluments	1,263,848	1,091,425	1,051,802	884,661
Employers' National Insurance contributions	122,834	112,412	97,196	86,283
Pension contributions	65,316	59,025	64,412	49,175
Healthcare	1,673	1,673	1,590	1,590
	<u>1,453,671</u>	<u>1,264,535</u>	<u>1,215,000</u>	<u>1,021,709</u>

The average number of employees during the year was:	<b>2023 Group</b>	<b>2023 Company</b>	<b>2022 Group</b>	<b>2022 Company</b>
Charitable activities	29	29	29	25
Management and administration	2	2	2	2
Trading activities	27	-	20	-
	<u>58</u>	<u>31</u>	<u>51</u>	<u>27</u>

Full time equivalents				
Charitable activities	28	29	31	28
Management and administration	2	2	2	2
Trading activities	12	-	12	-
	<u>42</u>	<u>31</u>	<u>45</u>	<u>30</u>

	<b>2023 Group £</b>	<b>2023 Company £</b>	<b>2022 Group £</b>	<b>2022 Company £</b>
Total benefits received by key management personnel	162,505	118,505	159,336	118,185
	<u>162,505</u>	<u>118,505</u>	<u>159,336</u>	<u>118,185</u>

Number of employees receiving benefits in excess of £60,000	<b>2023 Group</b>	<b>2023 Company</b>	<b>2022 Group</b>	<b>2022 Company</b>
Emoluments £60,000-£70,000	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

15 COMPARATIVES FOR THE GROUP STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>INCOME</b>			
<b>Income and endowments from:</b>			
Donations and legacies	37,500	395	37,895
Charitable activities	931,763	1,537,804	2,469,567
<b>Other trading activities</b>	429,989	-	429,989
<b>Other income</b>	121,067	-	121,067
<b>Investment income</b>	109	-	109
<b>Total incoming resources</b>	<u>1,520,428</u>	<u>1,538,199</u>	<u>3,058,627</u>
<b>EXPENDITURE</b>			
Charitable activities	902,244	889,492	1,791,736
Other trading activities	408,062	-	408,062
<b>Total resources expended</b>	<u>1,310,306</u>	<u>889,492</u>	<u>2,199,798</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TAXATION</b>	210,122	648,707	858,829
Taxation	(2,664)	-	(2,664)
<b>NET INCOME /(EXPENDITURE) AFTER TAXATION</b>	<u>207,458</u>	<u>648,707</u>	<u>856,165</u>
Transfers between funds	(2,743)	2,743	-
<b>Net movement in funds</b>	<u>204,715</u>	<u>651,450</u>	<u>856,165</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>			
Net (outgoing)/ incoming resources for the year			
<b>Funds brought forward as at 1 April 2021</b>	578,444	430,719	1,009,163
<b>Funds carried forward as at 31 March 2022</b>	<u>783,159</u>	<u>1,082,169</u>	<u>1,865,328</u>

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

16	Tangible fixed assets	Freehold land and buildings	Leasehold property improvements	Fixtures and fittings	Office equipment	Computer equipment	Totals
Group	£	£	£	£	£	£	£
<b>Cost</b>							
At 1 April 2022	44,163	150,342	59,974	2,563	42,987	300,029	
Additions	-	-	2,492	-	2,292	4,784	
At 31 March 2023	<u>44,163</u>	<u>150,342</u>	<u>62,466</u>	<u>2,563</u>	<u>45,279</u>	<u>304,813</u>	
<b>Depreciation</b>							
At 1 April 2022	24,168	37,466	44,229	2,563	33,548	141,974	
Charge for the year	-	6,162	7,690	-	6,063	19,915	
At 31 March 2023	<u>24,168</u>	<u>43,628</u>	<u>51,919</u>	<u>2,563</u>	<u>39,611</u>	<u>161,889</u>	
<b>Net Book Values</b>							
At 31 March 2023	<u>19,995</u>	<u>106,714</u>	<u>10,547</u>	<u>-</u>	<u>5,668</u>	<u>142,924</u>	
At 31 March 2022	<u>19,995</u>	<u>112,876</u>	<u>15,745</u>	<u>-</u>	<u>9,439</u>	<u>158,055</u>	
Company	£	£	£	£	£	£	£
<b>Cost</b>							
At 1 April 2022	44,163	150,342	20,620	2,563	42,987	260,675	
Additions	-	-	-	-	2,292	2,292	
At 31 March 2023	<u>44,163</u>	<u>150,342</u>	<u>20,620</u>	<u>2,563</u>	<u>45,279</u>	<u>262,967</u>	
<b>Depreciation</b>							
At 1 April 2022	24,168	37,466	20,620	2,563	33,548	118,365	
Charge for the year	-	6,162	-	-	6,062	12,224	
At 31 March 2023	<u>24,168</u>	<u>43,628</u>	<u>20,620</u>	<u>2,563</u>	<u>39,610</u>	<u>130,589</u>	
<b>Net Book Values</b>							
At 31 March 2023	<u>19,995</u>	<u>106,714</u>	<u>-</u>	<u>-</u>	<u>5,669</u>	<u>132,378</u>	
At 31 March 2022	<u>19,995</u>	<u>112,876</u>	<u>-</u>	<u>-</u>	<u>9,439</u>	<u>142,310</u>	

The land and buildings shown above include land at an estimated original cost of £20,000 (2022 - £20,000).

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

All fixed assets held are in furtherance of the charity's objects.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 17 Fixed asset investments (Company)

		2023	2022
		£	£
Shares in group undertakings:			
Dudley CVS Enterprises Limited	(Company number 09482845)	100	100
Psiams Systems Limited	(Company number 10000491)	100	100
		<u>200</u>	<u>200</u>

Both of the companies are wholly owned trading subsidiary companies, incorporated in the UK (England and Wales). The registered office for both companies is 7 Albion Street, Brierley Hill, West Midlands, DY5 3EE. The activities of these companies are included in the consolidated financial statements.

A summary of the subsidiaries' trading results is set out below.

	Dudley CVS Enterprises Limited 2023 £	Dudley CVS Enterprises Limited 2022 £	Psiams Systems Limited 2023 £	Psiams Systems Limited 2022 £
Total Income	516,925	414,493	-	68,773
Total Expenditure	<u>517,441</u>	<u>403,587</u>	-	<u>68,773</u>
Profit/(Loss) for the year	<u>(516)</u>	<u>10,906</u>	-	-
Net assets/(liabilities)	<u>13,309</u>	<u>13,825</u>	<u>(91,816)</u>	<u>(91,816)</u>
<b>18 Stocks</b>	<b>2023 Group £</b>	<b>2023 Company £</b>	<b>2022 Group £</b>	<b>2022 Company £</b>
Bar stocks	9,641	-	10,444	-
	<u>9,641</u>	<u>-</u>	<u>10,444</u>	<u>-</u>
<b>19 Debtors: amounts falling due within one year</b>	<b>2023 Group £</b>	<b>2023 Company £</b>	<b>2022 Group £</b>	<b>2022 Company £</b>
Trade debtors	22,179	11,844	28,838	4,413
Grants receivable	880	880	772,042	772,042
Prepayments and accrued income	51,317	26,602	26,389	25,576
Other debtors	74,885	74,634	38,936	29,912
Amounts owed by group companies	-	63,480	-	9,190
	<u>149,261</u>	<u>177,440</u>	<u>866,205</u>	<u>841,133</u>
<b>20 Creditors: amounts falling due within one year</b>	<b>2023 Group £</b>	<b>2023 Company £</b>	<b>2022 Group £</b>	<b>2022 Company £</b>
Trade creditors	69,203	40,104	49,620	25,440
Amounts owed to group companies	-	-	-	98,692
Accruals and deferred income	197,116	40,794	287,205	58,681
Social security and other taxes	45,353	38,471	38,440	33,640
Other creditors	16,209	14,028	24,583	13,395
	<u>327,881</u>	<u>133,397</u>	<u>399,848</u>	<u>229,848</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

21 Provisions for liabilities	2023 Group £	2023 Company £	2022 Group £	2022 Company £
Deferred tax	-	-	3,936	-
Capital allowances in excess of depreciation	-	-	3,936	-
	<u>-</u>	<u>-</u>	<u>3,936</u>	<u>-</u>

### 22 Financial commitments

#### Operating leases – Group and company

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than one year	60,500	62,723
Later than one and not later than five years	243,028	245,328
Later than five years – land and buildings	960,555	1,021,055
	<u>1,264,083</u>	<u>1,329,106</u>

The lease payments for land and buildings, £1,263,055 (2022 - £1,323,555), will only be paid if agreed outcomes are not met.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

23 Movement in funds				
Group	Balance at 1 April 2022 £	Net movement in funds £	Transfers between funds £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General fund	441,039	27,657	110,082	578,778
Designated funds (note 24)	342,120	(37,087)	-	305,033
	<u>783,159</u>	<u>(9,430)</u>	<u>110,082</u>	<u>883,811</u>
<b>Restricted funds</b>				
Toy Appeal	595	(595)	-	-
Children's officer	137,781	8,486	-	146,267
Carer's co-ordinator	-	(5,960)	5,960	-
Small Grants	61,854	21,791	(49,089)	34,556
Big Local - East Coseley	-	67,419	-	67,419
Healthwatch Dudley	93,210	(39,494)	-	53,716
Refurbishment fund	59,000	(3,000)	-	56,000
Emergent Cultures	67,242	(37,023)	-	30,219
Covid -19	5,231	18	(5,249)	-
Winter Warmth	24,195	7,735	-	31,930
Holiday Activity	134,661	(87,762)	(37,254)	9,645
Workforce Capacity	24,450	-	(24,450)	-
Covid CYA 12-18	36,668	-	-	36,668
Dudley Partnership Board Dev Supp VCS	271,000	(197,133)	-	73,867
VCS Health Inequalities	160,318	(151,031)	-	9,287
Community Connector	-	18,373	-	18,373
Migrant Community Support	-	50,000	-	50,000
Action on Poverty	-	50,000	-	50,000
IT Replacement	5,964	(3,063)	-	2,901
	<u>1,082,169</u>	<u>(301,239)</u>	<u>(110,082)</u>	<u>670,848</u>
	<u>1,865,328</u>	<u>(310,669)</u>	<u>-</u>	<u>1,554,659</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 23 Movements in funds (continued)

Net movements in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,387,060	(1,359,403)	-	27,657
Designated funds (note 24)	66,218	(103,305)	-	(37,087)
	<u>1,453,278</u>	<u>(1,462,708)</u>	-	<u>(9,430)</u>
<b>Restricted funds</b>				
Toy Appeal	-	(595)	-	(595)
Children's officer	211,440	(202,954)	-	8,486
Carer's co-ordinator	42,896	(48,856)	-	(5,960)
Small Grants	53,385	(31,594)	-	21,791
Big Local -East Coseley	242,739	(175,320)	-	67,419
Healthwatch Dudley	211,880	(251,374)	-	(39,494)
Refurbishment fund	-	(3,000)	-	(3,000)
Emergent Cultures	121,360	(158,383)	-	(37,023)
Covid 19	18	-	-	18
Winter Warmth	100,000	(92,265)	-	7,735
Holiday Activity	64,890	(152,652)	-	(87,762)
Workforce Capacity	-	-	-	-
Covid CYA 12-18	-	-	-	-
Dudley Partnership Board Dev Supp VCS	8,000	(205,133)	-	(197,133)
VCS Health Inequalities	-	(151,031)	-	(151,031)
Community Connector	40,102	(21,729)	-	18,373
Migrant Community Support	50,000	-	-	50,000
Action on Poverty	50,000	-	-	50,000
IT Replacement	-	(3,063)	-	(3,063)
	<u>1,196,710</u>	<u>(1,497,949)</u>	-	<u>(301,239)</u>
<b>Total funds</b>	<u>2,649,988</u>	<u>(2,960,657)</u>	-	<u>(310,669)</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 23 Movement in funds (continued)

Company	Balance at 1 April 2022 £	Net movement in funds £	Transfers between funds £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General fund	427,314	30,810	110,082	568,206
Designated funds (note 24)	342,120	(37,087)	-	305,033
	<u>769,434</u>	<u>(6,277)</u>	<u>110,082</u>	<u>873,239</u>
<b>Restricted funds</b>				
Toy Appeal	595	(595)	-	-
Children's officer	137,781	8,846	-	146,267
Carer's co-ordinator	-	(5,960)	5,960	-
Small Grants	61,854	21,791	(49,089)	34,556
Big Local - East Coseley	-	67,419	-	67,419
Healthwatch Dudley	93,210	(39,494)	-	53,716
Refurbishment fund	59,000	(3,000)	-	56,000
Emergent Cultures	67,242	(37,023)	-	30,219
Covid - 19	5,231	18	(5,249)	-
Winter Warmth	24,195	7,735	-	31,930
Holiday Activity	134,661	(87,762)	(37,254)	9,645
Workforce Capacity	24,450	-	(24,450)	-
Covid CYA 12-18	36,668	-	-	36,668
Dudley Partnership Board Dev Supp VCS	271,000	(197,133)	-	73,867
VCS Health Inequalities	160,318	(151,031)	-	9,287
Community Connector	-	18,373	-	18,373
Migrant Community Support	-	50,000	-	50,000
Action on Poverty	-	50,000	-	50,000
IT Replacement	5,964	(3,063)	-	2,901
	<u>1082,169</u>	<u>(301,239)</u>	<u>(110,082)</u>	<u>670,848</u>
<b>Total funds</b>	<u>1,851,603</u>	<u>(307,516)</u>	-	<u>1,544,087</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 23 Movements in funds (continued)

Net movements in funds included in the above are as follows:

Company	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	992,788	(938,869)	-	53,919
Designated funds (note 24)	66,218	(103,305)	-	(37,087)
	<u>1,059,006</u>	<u>(1,042,174)</u>	-	<u>16,832</u>
<b>Restricted funds</b>				
Toy Appeal	-	(595)	-	(595)
Children's officer	211,440	(202,954)	-	8,486
Carer's co-ordinator	42,896	(48,856)	-	(5,960)
Small Grants	53,385	(31,594)	-	21,791
Big Local - East Coseley	242,739	(175,320)	-	67,419
Healthwatch Dudley	211,880	(251,374)	-	(39,494)
Refurbishment fund	-	(3,000)	-	(3,000)
Emergent Cultures	121,360	(158,383)	-	(37,023)
Covid -19	18	-	-	18
Winter Warmth	100,000	(92,265)	-	7,735
Holiday Activity	64,890	(152,652)	-	(87,762)
Workforce Capacity	-	-	-	-
Covid CYA 12-18	-	-	-	-
Dudley Partnership Board Dev Supp VCS	8,000	(205,133)	-	(197,133)
VCS Health Inequalities	-	(151,031)	-	(151,031)
Community Connector	40,102	(21,729)	-	18,373
Migrant Community Support	50,000	-	-	50,000
Action on Poverty	50,000	-	-	50,000
IT Replacement	-	(3,063)	-	(3,063)
	<u>1,196,710</u>	<u>(1,497,949)</u>	-	<u>(301,239)</u>
<b>Total funds</b>	<u>2,255,716</u>	<u>(2,540,123)</u>	-	<u>(284,407)</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

24 Designated funds	Balance at 1 April 2022 £	Designated/ (released) during the year £	Expenditure incurred £	Balance at 31 March 2023 £
The trustees undertake an annual review of their future plans and designate amounts out of unrestricted funds accordingly. The position at 31 March 2023 is:				
<b>Income</b>				
Staff Costs	200,000	66,218	(66,218)	200,000
Information Technology	5,000	-	-	5,000
Grants	117,120	-	(37,087)	80,033
<b>Capital</b>				
Garage	20,000	-	-	20,000
	<u>342,120</u>	<u>66,218</u>	<u>(103,305)</u>	<u>305,033</u>

### 25 Funds of the charity

#### Description of restricted funds

These are the specific projects that the charity has been requested to operate. Unless otherwise stated these projects are funded by specific grants from Dudley Metropolitan Borough Council (DMBC).

#### Children's officer

Facilitates effective networking across the voluntary sector child care agencies promoting the development of services and consulting parents and children on the Borough Children's Services Plan.

#### Small grants

This comprises individual grants of less than £20,000 from all sources.

#### Big Local – East Coseley

Supported through Big Local and administered by Local Trust for the Big Lottery Fund to promote the £1 million coming to East Coseley and gather community visions for the area from as wide a range of individuals, groups and organisations as possible. This is being done through production of an area newsletter, regular Forum meetings, community activities, engagement and outreach and a small community grants programme.

#### Carers' Co-Ordinator

Funded by NHS Black Country ICB, this project is to promote partnership working in the acute hospital setting, linking the voluntary sector with statutory partners, to achieve recognition, assessment, intervention and support for carers.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 25 Funds of the charity (continued)

##### **Healthwatch Dudley**

Funded by Dudley MBC, and set out under The Health And Social Care Act 2012, the aim of local Healthwatch will be to give citizens and communities a stronger voice to influence and challenge how health and social care services are provided within their locality.

##### **Refurbishment Fund**

A grant from Dudley MBC to assist in the major refurbishment work of the former Day Care Centre in Stafford Street, Dudley and the Brierley Hill Civic Hall, following asset transfers to Dudley CVS.

##### **Emergent Cultures**

Funded by Big Lottery Fund, a three year project to continue the Company's pilot of the Co-Lab Dudley project. Seeking to be a catalyst and support system for the people of Dudley to develop opportunities to collaborate with each other, making, sharing and learning together thus enabling them to be better connected and lead healthier and happier lives.

##### **Covid-19**

A grant received from Dudley MBC for costs relating to the Borough's Covid-19 pandemic response, topped up by a further grant this year to administer Covid-19 welfare grants to individuals in need.

##### **Household Support Grants**

A grant from Dudley MBC to facilitate the provision of direct assistance to support families with children, struggling with the costs of food, energy and water bills and other associated costs.

##### **Holiday Activity**

A grant from Dudley MBC to facilitate the provision of healthy food and enriching activities to disadvantaged children over the school holidays.

##### **Workforce Capacity**

A grant from Dudley MBC to VCS organisations for expenditure to alleviate the effects of the Covid-19 pandemic e.g. equipment for staff for home working, etc.

##### **IT Replacement**

A grant from the Workforce Capacity fund used for equipment for staff working at home.

##### **Covid CTYA 12-18**

A grant from Dudley MBC to facilitate Covid engagement activity with children and young adults 12-18 years.

##### **Dudley Partnership Board Development Support VCS**

A grant for developmental work of the establishment and roll out of the Dudley Health and Care Partnership Board.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 25 Funds of the charity (continued)

##### **VCS Health Inequalities**

Funding held to commission local projects related to Health Inequalities initiatives.

##### **Community Connector**

Funded from Black Country Together CIC, this project is to inspire people to lead more active lifestyles using a variety of outreach activities to engage with people in the local community.

##### **Migrant Community Support**

Funding from Dudley MBC to support the voluntary sector to enhance support for refugees, asylum seekers and migrants. Support will include safe spaces for migrants to meet, peer support and access to guidance and support and wellbeing activities.

##### **Action on Poverty**

Funding from Dudley MBC to distribute in grants for the voluntary sector to deliver mitigating poverty projects.

##### **Unrestricted funds – income**

##### **Core services**

This is the general fund of the charity mainly funded by DMBC and Dudley NHS Black Country ICB and used to provide capacity building to voluntary and charitable groups throughout the Borough. The Service Level Agreement also includes the Volunteer Bureau and Community Care projects as well as Integrated Services, being a designated fund, as part of Dudley CVS core activities.

Transfers are made from this fund to make good any shortfall in funding for the specific projects of the charity.

##### **Unrestricted funds – designated**

##### **Staff Costs**

This fund is a provision for two posts which the Board has decided to fund directly from reserves and a proposed annual designation to enable certain externally funded projects to continue.

##### **Information Technology**

This fund is in respect of anticipated costs to update the company's website.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 25 Funds of the charity (continued)

##### Grants

Funds from Dudley CCG with the purpose of enabling active participation and representation of the voluntary and community sector in integrated care services in Dudley borough and Development of and Support to Patient Participation Groups.

##### Unrestricted funds – capital

##### Garage

This fund represents the garage previously purchased with a grant from DMBC.

#### 26 Limited liability

The company is a registered charity and has been granted the power to dispense with the word “Limited” from its name.

The liability of the members is limited by guarantee to a sum not exceeding £1 in the event of the company being wound up.

#### 27 Related Party Disclosures

The charity has two wholly owned trading subsidiaries which are incorporated in the UK (England and Wales). The activities of these companies are included in the consolidated financial statements. The charity has taken advantage of the exemptions under FRS 102 not to disclose related party transactions with its subsidiaries.

Dudley CVS Enterprises Limited (Company number 09482845) operates events, promotional activities and bar and catering at Brierley Hill Civic Hall.

Psiams Systems Limited (Company number 10000491) provides information technology services.

The registered office for both companies is 7 Albion Street, Brierley Hill, West Midlands, DY5 3EE.

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

England & Wales - Charity number 517766

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# Accounts

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Company Registration No 1998105 (England & Wales)  
Charity No 517766

**DUDLEY COUNCIL FOR  
VOLUNTARY SERVICE  
DIRECTORS' AND TRUSTEES' REPORT  
AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### COMPANY INFORMATION FOR THE YEAR ENDED 31 MARCH 2022

Directors and Trustees (during the year ended 31 March 2022 and to date)	Mr. M.V. Abrahams Rev Paul Westwood  Mrs. S.A. Huband Mr. J.T. Keys Mr. D.R. Liddington Mrs. A.J. Sayer Miss K.L.Fielder	Miss. A.E. Adams Mrs. J.H. Clarke MBE  Mr. G.M. Jones Mrs. A. Khalid Mrs. M. E. J. Turner Mrs. S. Bassett Mrs. J. Coleman
Chairman	Mr. M. V. Abrahams	
Vice Chairman	Mrs. M. E. J. Turner	
Secretary/Chief Officer	Mr. A. J. Gray	
Treasurer	Mr. G. Jones	
Company Number	1998105	
Charity Number	517766	
Registered Office	7 Albion Street Brierley Hill West Midlands DY5 3EE	
Auditors	Worton Rock Limited Churchfield House 36 Vicar Street Dudley West Midlands DY2 8RG	
Bankers	National Westminster Bank Plc Merry Hill Centre Brierley Hill West Midlands DY1 1LW	
Solicitors	Higgs and Sons 3 Waterfront Business Park Brierley Hill West Midlands DY5 1LX	

# **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report with the financial statements of the charitable company and group for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

The legal and administrative information set out on page 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities (FRS102).

### **Objectives and activities**

The charity's object and its principal activity continues to be that of promoting any charitable purpose for the benefit of the community within the Metropolitan Borough of Dudley and, in particular, the advancement of education, the furtherance of health and the relief of poverty, distress and sickness, to promote and organise co-operation in the achievement of such purposes and, to that end, to bring together in Council representatives of the statutory and voluntary organisations engaged in the furtherance of such purposes within the area of benefit.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

### **ACHIEVEMENT AND PERFORMANCE**

The charity's aims are to assist the voluntary sector within the Metropolitan Borough of Dudley.

Working in partnership with others continues to be a cornerstone of the company's work.

During the year the company played a major role in the following initiatives, to name but a few:

- Integrated Plus
- High Intensity User Project
- Health Watch
- Carers
- Health and Wellbeing Board
- PSIAMS
- Building Better Opportunities -- ESF / BIG
- BIG Local – East Coseley
- Dudley Borough Vision – Forging a Future for All Executive
- Big Lottery Fund – Emergent Cultures
- Combined Partnership LLP

The company maintained its representative role in the strategic engagement arena, supporting such bodies as Dudley Integrated Health and Care Partnership, Safe and Sound Partnership and Health Protection Board.

Relationships with local voluntary and community organisations were maintained and strengthened through the continued facilitation of several local networks.

The charity monitors its success by use of polls and surveys. In addition, specific reports are prepared for the funders on several projects.

The company supported the Building Better Opportunities Programme, hosting the Family Matters team at Dudley CVS.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

#### **ACHIEVEMENT AND PERFORMANCE (CONTINUED)**

The company continued to play a major role in partnership with Dudley MBC and others in the oversight and response to the Covid-19 pandemic –

Facilitated 5 virtual networks, recruited and co-ordinated volunteers to support the ongoing befriending of those shielding, operated a Covid-19 helpline, oversaw Welfare Assistance grants supporting those most vulnerable and Workforce Capacity grants.

Supported the sector with reset, rebuild and reimagine work. VCS was granted Freedom of the Borough award for its work on Covid 19.

Worked in partnership with Dudley MBC to provide the HAF programme, coordinating free holiday provision, including healthy food and enriching activities for families living in poverty.

Rolled out placed based working across the 5 townships.

Developed and facilitated Dudley Refugee and Asylum Seeker network.

Developed, facilitated and chaired a new Mental Health forum for the borough.

Supported discussions regarding the proposed Integrated Care System (ICS) for the Black Country and its local placed based partnership in Dudley.

#### **Fund raising standards**

As disclosed in the attached notes, the company ran annual fundraising for its Operation Santa Toy Appeal. During the year this project was incorporated within a newly formed independent charity – Santa's Black Country Toy Appeal. Funds held by the company were transferred after the year end.

No professional fundraisers are used and the company monitors the activities of the Appeal through its normal line management procedures and feedback from the sector. The company has not received any complaints in respect of this Appeal and vulnerable people are not at risk from any of its activities.

#### **FINANCIAL REVIEW**

The company is grateful as always for the continued support of Dudley MBC, Dudley CCG and Big Lottery Fund. The continuing restriction of public sector finances makes it important for the charity to continue its efforts to diversify income streams.

All of our restricted fund projects are of course reliant on continuing grant income, as are our activities relating to Integrated Plus and Youth Health Champion. Our core activities are partly grant funded topped up by other income we are able to attract and utilisation of reserves held if considered appropriate.

The company acknowledges the continuing funding from Big Lottery Fund for its Emergent Cultures project and also from Dept. of Health for its A&E High Intensity User Social Prescribing project. Details of both are included in note 25.

The Covid-19 pandemic has obviously affected the group, particularly the operation of Brierley Hill Civic Hall. Given the social distancing guidelines in place, the Board decided to close Brierley Hill Civic Hall on 16<sup>th</sup> March 2020. Advantage has been taken of the Coronavirus Job Retention Scheme and various Government grants available via Dudley MBC. Normal activities recommenced in July 2021 in line with Government guidelines in place at the time.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### Grants Payable

With the exception of the designated fund for Patient Participation Group set up costs financed by Dudley CCG, the company does not make grants from its unrestricted funds. It does, however, administer various funds on behalf of statutory partners as and when requested. Such funds are treated as restricted in the accounts and a description of their purpose is stated in note 25 to the accounts. The company will promote such funds through its networks and facilitate panels to scrutinise and assess applications. Grants are all paid to organisations within the voluntary sector and not to individuals (with the exception of Covid Welfare Grant referrals).

### Reserves policy

The charitable group's funds at 31st March 2022 were as listed below.

	£
Restricted funds detailed in note 23	1,082,169
Designated funds detailed in note 24	342,120
General funds invested in fixed assets	70,602
General funds in current assets – free reserves	370,437
Total funds	<u>1,865,328</u>

The trustees have reviewed the policy whereby the unrestricted funds not designated for the next 12 months or invested in fixed assets, should be maintained at 2 months of the resources expended on core services. Because quarterly grants are not always covering costs, the trustees now consider that this level should be maintained at 6 months of the resources expended on core services. On this basis the required level of free reserves at 31 March 2022 was £273,000 and the actual level of free reserves was £370,437.

### Investments

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

### Plans for Future Periods

The charity plans to continue its activities outlined above subject to adequate funding being secured. The trustees are constantly aware of the need to support any voluntary organisation within the Borough and in so doing make full use of the company's expertise and utilisation of its financial assets to that end. CVS remains firmly committed to its members and also to its continuing involvement in the ever-increasing strategic agenda.

Discussions are continuing in respect of possible further transfers/management of assets to further diversify potential income streams.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

The charity is constituted as a company limited by guarantee and governed under its Memorandum and Articles of Association. The liability of the members is limited to a sum not exceeding £1 in the event of the company being wound up.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

#### **Recruitment and Appointment of Trustees**

All directors of the company are also trustees of the charity and there are no other trustees. All of the trustees serving during the year are listed on page 2. Elections to the Executive Committee take place at each AGM when one third retire but are eligible for re-election. The Board has power to appoint directors or trustees if it considers it necessary so to do. Potential trustees are nominated by and from within the membership.

#### **Trustee Induction and Training**

Trustees are already familiar with the work of the charity having come from within the voluntary sector. All new trustees attend an induction session facilitated by the Chairman and Chief Officer, covering the obligations of trustees, key documents relating to the operation of the charity, funding and future plans and objectives.

#### **Trustees insurance**

The charity provides third party indemnity provision for the trustees.

#### **Organisational Structure**

The charity is organised so that the 14 directors/trustees, who include 3 honorary officers, meet regularly to manage its affairs and formulate the policy of the charity and its subsidiary companies. The Chief Officer/Company Secretary manages the day to day administration of the charity assisted by their staff. CVS is grateful, also, to a number of volunteers who assist in various capacities. In addition, each Board member is assigned to either the Finance and General Purpose or Staffing Sub-Committee. These committees also meet quarterly and report to the next Board meeting.

The company holds three annual 'Away Days' for (1) trustees, (2) staff and (3) trustees and staff combined.

#### **Statement of Public Benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance,

#### **Arrangements for setting key management and personnel remuneration**

The Staffing Sub-Committee is charged with setting remuneration of key management personnel, referring to published pay scales and job roles, comparisons amongst the CVS network and any other advice or guidance they feel necessary.

#### **Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to mitigate those risks. Internally there are nominated senior staff responsible for Health and Safety compliance, qualified first aiders, regular staff meetings and a staff led I.T. sub-group. Formal policies e.g. Data Protection, Lone Working, Financial Procedures, and General Data Protection Regulation are regularly reviewed and updated where necessary.

As explained in the financial review the continuance of certain projects depends on the availability of continuing grant income. If grants for core activities ceased there is sufficient buffer to enable the charity to continue whilst the trustees consider how to restructure.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### Statement of trustees' responsibilities

The trustees (who are also directors of Dudley Council for Voluntary Service for the purposes of company law) 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).

Company law 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 charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for the 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 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

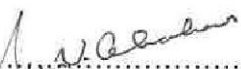
- there is no relevant audit information of which the group's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

### Auditors

A resolution proposing that Worton Rock Limited be reappointed as group auditors of the company will be put to the Annual General Meeting.

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

### By order of the Board



M. V. Abrahams  
Chairman

29<sup>th</sup> September 2022

# **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **Opinion**

We have audited the financial statements of Dudley Council for Voluntary Service (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Group Statement of Financial Activities (incorporating the group income and expenditure account), the Group and the Company Balance Sheet, the Group and the Company Cash Flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2022, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)**

#### **Other information (continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the report of the trustees has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit: or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the report of the trustees, and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)**

#### **Responsibilities of trustees (continued)**

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

- : enquiry of management as to any knowledge of actual, suspected or alleged fraud
- : enquiry of management as to any actual or potential litigation
- : enquiry of management of any instances of non-compliance with laws and regulations
- : performing audit work over the risk of management override of controls
- : evaluating significant transactions outside the normal course of trade

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

O J B L m

David Burrows (Senior Statutory Auditor)  
For and on behalf of Worton Rock Limited  
Chartered Accountants and Statutory Auditor  
Churchfield House  
36 Vicar Street  
Dudley  
West Midlands  
DY2 8RG

29<sup>th</sup> September 2022

*Worton Rock Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### GROUP STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING A GROUP INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>INCOME</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4	37,500	395	37,895	39,826
Charitable activities	5	931,763	1,537,804	2,469,567	1,783,583
<b>Other trading activities</b>	6	429,989	-	429,989	200,290
<b>Other income</b>	7	121,067	-	121,067	143,513
<b>Investment income</b>	8	109	-	109	197
<b>Total incoming resources</b>		<u>1,520,428</u>	<u>1,538,199</u>	<u>3,058,627</u>	<u>2,167,409</u>
<b>EXPENDITURE</b>					
Charitable activities	9	902,244	889,492	1,791,736	1,938,909
Other trading activities	10	408,062	-	408,062	294,816
<b>Total resources expended</b>		<u>1,310,306</u>	<u>889,492</u>	<u>2,199,798</u>	<u>2,233,725</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TAXATION</b>					
		210,122	648,707	858,829	(66,316)
Taxation	12	(2,664)	-	(2,664)	425
<b>NET INCOME/(EXPENDITURE) AFTER TAXATION</b>					
		207,458	648,707	856,165	(65,891)
Transfers between funds	23	(2,743)	2,743	-	-
<b>Net movement in funds</b>		<u>204,715</u>	<u>651,450</u>	<u>856,165</u>	<u>(65,891)</u>
<b>Total funds brought forward</b>	23	578,444	430,719	1,009,163	1,075,054
<b>TOTAL FUNDS CARRIED FORWARD</b>	23	<u>783,159</u>	<u>1,082,169</u>	<u>1,865,328</u>	<u>1,009,163</u>

All income and expenditure derive from continuing activities.

The statement of financial activities included all gains and losses recognised during the year.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## GROUP BALANCE SHEET AS AT 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Fixed assets</b>					
Tangible assets	16	93,091	64,964	158,055	161,198
		<u>93,091</u>	<u>64,964</u>	<u>158,055</u>	<u>161,198</u>
<b>Current assets</b>					
Stock	18	10,444	-	10,444	5,617
Debtors	19	183,433	682,772	866,205	259,478
Cash at bank and in hand		879,771	354,637	1,234,408	915,984
		<u>1,073,648</u>	<u>1,037,409</u>	<u>2,111,057</u>	<u>1,181,079</u>
<b>Creditors: amounts falling due within one year</b>	20	<u>379,644</u>	<u>20,204</u>	<u>399,848</u>	<u>331,842</u>
<b>Net current assets</b>		694,004	1,017,205	1,711,209	849,237
<b>Provision for deferred taxation</b>	21	(3,936)	-	(3,936)	(1,272)
<b>Net assets</b>		<u>783,159</u>	<u>1,082,169</u>	<u>1,865,328</u>	<u>1,009,163</u>
<b>Funds</b>					
<b>Unrestricted funds:</b>					
General	23	441,039	-	441,039	335,724
Designated	23&24	342,120	-	342,120	242,720
<b>Restricted funds</b>	23	-	1,082,169	1,082,169	430,719
		<u>783,159</u>	<u>1,082,169</u>	<u>1,865,328</u>	<u>1,009,163</u>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 16 to 34 form part of these financial statements.

Company registration number 1998105.

The financial statements were approved by the Board of Trustees on 29<sup>th</sup> September 2022 and were signed on its behalf by:

  
 M. V. Abrahams  
 Director/Trustee

  
 G. M. Jones  
 Director/Trustee

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## COMPANY BALANCE SHEET AS AT 31 MARCH 2022

		Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	16	77,345	64,965	142,310	154,503
Investments	17	200	-	200	200
		77,545	64,965	142,510	154,703
<b>Current assets</b>					
Debtors	19	158,361	682,772	841,133	216,891
Cash at bank and in hand		743,172	354,636	1,097,808	861,105
		901,533	1,037,408	1,938,941	1,077,996
<b>Creditors: amounts falling due within one year</b>	<b>20</b>	209,644	20,204	229,848	226,355
<b>Net current assets</b>		691,889	1,017,204	1,709,093	851,641
<b>Net assets</b>		769,434	1,082,169	1,851,603	1,006,344
<b>Funds</b>					
<b>Unrestricted funds</b>					
General	23	427,314	-	427,314	332,905
Designated	23&24	342,120	-	342,120	242,720
<b>Restricted funds</b>	<b>23</b>	-	1,082,169	1,082,169	430,719
		769,434	1,082,169	1,851,603	1,006,344

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The notes on pages 16 to 34 form part of these financial statements.

Company registration number 1998105.

The financial statements were approved by the Board of Trustees on 29<sup>th</sup> September 2022 and were signed on its behalf by:



**M. V. Abrahams**  
Director/Trustee



**G. M. Jones**  
Director/Trustee

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## GROUP CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 Group £	2022 Company £	2021 Group £	2021 Company £
<b>Cash flows from operating activities:</b>					
Cash generated/(absorbed) from operations	1	335,122	238,334	(76,407)	(73,322)
<b>Net cash provided by (used in) operating activities</b>		<u>335,122</u>	<u>238,334</u>	<u>(76,407)</u>	<u>(73,322)</u>
<b>Cash flows from investing activities</b>					
Purchase of tangible fixed assets		(16,807)	(1,740)	(10,152)	(10,152)
Interest received		109	109	197	197
<b>Net cash provided by (used in) investing activities</b>		<u>(16,698)</u>	<u>(1,631)</u>	<u>(9,955)</u>	<u>(9,955)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		318,424	236,703	(86,362)	(83,277)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		915,984	861,105	1,002,346	944,382
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>1,234,408</u>	<u>1,097,808</u>	<u>915,984</u>	<u>861,105</u>

## NOTES TO THE GROUP CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

### 1 Cash generated/(absorbed) from operations

	2022 Group £	2022 Company £	2021 Group £	2021 Company £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	856,165	845,259	(65,891)	(64,080)
<b>Adjustments for:</b>				
Depreciation charges	19,950	13,933	12,743	10,507
Interest received	(109)	(109)	(197)	(197)
Movement in deferred tax	2,664	-	(425)	-
Decrease/ (Increase) in stocks	(4,827)	-	2,221	-
Decrease/(Increase) in debtors	(606,727)	(624,242)	33,591	13,613
(Decrease)/Increase in creditors	68,006	3,493	(58,449)	(33,165)
<b>Net cash provided by (used in) operating activities</b>	<u>335,122</u>	<u>238,334</u>	<u>(76,407)</u>	<u>(73,322)</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 1 Statutory Information

Dudley Council for Voluntary Service is a private company, limited by guarantee without share capital, registered in England and Wales.

The presentation currency of the accounts is the Pound Sterling (£), rounded to the nearest pound.

### 2 Accounting policies

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2015), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The company meets the definition of a public benefit entity under FRS102.

#### Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiaries on a line by line basis. A separate statement of financial activities and income and expenditure account for the charity have not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

#### Income

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

Where the terms of a grant or service level agreement state that the charity is not entitled to the income until the project commences the income received for projects which have not commenced is deferred and carried forward in creditors in a Deferred Income Account.

Individual projects receiving grants of less than £20,000 are aggregated in the Small Grants restricted fund for the purposes of these accounts but are separately recorded within the accounting records.

Donated facilities are included in the accounts at a notional figure where the trustees are able to estimate the value of the facilities received.

Other income is accounted for on a receivable basis.

Interest receivable is accounted for on an accruals basis.

Trading income is accounted for on the accruals basis.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 2. Accounting policies (continued)

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenses are allocated to projects or core services as they are incurred.

Where expenses are incurred which relate to more than one of the charity's activities these are allocated between projects and core services on the following bases:

Staff costs	Percentage of time spent on each activity
Premises costs	Number of rooms occupied
Other expenses	Percentage usage

Expenses allocated to projects are divided between the individual projects on the basis of the size of the project as measured by the amount of grant income.

#### Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Buildings	4% p.a.	straight line basis
Leasehold property improvements	over the term of the lease	
Fixtures and fittings	25% and 33 $\frac{1}{3}$ % p.a.	straight line basis
Office equipment	25% p.a.	straight line basis
Computer equipment	33 $\frac{1}{3}$ % p.a.	straight line basis

Expenditure of less than £1,000 per item is not capitalised but is written off in the year in which it is incurred.

#### Capital grants

Specific grants in connection with capital expenditure are credited to a restricted fund if the asset purchased is subject to restrictions as to its use. A designated fixed asset fund has been created for other fixed assets funded by grants. Depreciation on fixed assets funded by grants is charged against the corresponding restricted or designated fund.

#### Stock

Stocks are stated at the lower of cost and net realisable value. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

#### Investments

Investments in subsidiaries are measured at cost less impairment. Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 2. Accounting policies (continued)

#### **Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **Financial instruments**

The charity and group only have the financial assets and liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are recognised at transition 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.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities, but has limited exemption on its trading activities. The subsidiary companies are liable to corporation tax on their trading activities.

#### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds that the trustees have designated for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 2. Accounting policies (continued)

#### **Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 3 Summary financial performance of the charity alone:

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>INCOME</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4	37,500	395	37,895	39,826
Charitable activities	5	931,763	1,537,804	2,469,567	1,783,583
Gift aid receipts from trading subsidiaries		104,400	-	104,400	43,575
<b>Other trading activities</b>		49,706	-	49,706	23,414
<b>Other income</b>	7	20,584	-	20,584	29,500
<b>Investment income</b>	8	109	-	109	197
<b>Total incoming resources</b>	<b>23</b>	<u>1,144,062</u>	<u>1,538,199</u>	<u>2,682,261</u>	<u>1,920,095</u>
<b>EXPENDITURE</b>					
Charitable activities	9	902,244	889,492	1,791,736	1,938,909
Other trading activities		45,266	-	45,266	45,266
<b>Total resources expended</b>	<b>23</b>	<u>947,510</u>	<u>889,492</u>	<u>1,837,002</u>	<u>1,984,175</u>
<b>NET INCOME/(EXPENDITURE)</b>		196,552	648,707	845,259	(64,080)
Transfers between funds		(2,743)	2,743	-	-
<b>Net movement in funds</b>		<u>193,809</u>	<u>651,450</u>	<u>845,259</u>	<u>(64,080)</u>
<b>Total funds brought forward</b>	<b>23</b>	575,625	430,719	1,006,344	1,070,424
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>769,434</u>	<u>1,082,169</u>	<u>1,851,603</u>	<u>1,006,344</u>

4	Income from donations and legacies	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Toy Appeal	-	395	395	2,326
	Donated facilities	37,500	-	37,500	37,500
		<u>37,500</u>	<u>395</u>	<u>37,895</u>	<u>39,826</u>

Donated facilities represent notional rent for the charity's offices. These are provided rent free by DMBC. A corresponding notional rent expense is included in charitable expenditure.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

5	Income from charitable activities	Unrestricted	Restricted	Total	Total
		funds	funds		
		2022	2022	2022	2021
	£	£	£	£	
	Core Grants	928,363	-	928,363	745,638
	Goods and Services	3,400	-	3,400	3,045
	Children's' Officer	-	88,205	88,205	88,205
	Small Grants	-	17,150	17,150	16,090
	Carers' Co-Coordinator	-	42,177	42,177	41,350
	East Coseley	-	71,904	71,904	162,960
	Healthwatch Dudley	-	219,830	219,830	213,500
	A&E HIU Social Prescribing	-	-	-	25,989
	Emergent Cultures	-	145,200	145,200	150,524
	Covid -19	-	20	20	30,000
	Winter Warmth	-	115,000	115,000	62,000
	Holiday Activity	-	247,000	247,000	60,000
	Workforce Capacity	-	60,000	60,000	175,000
	Covid CYA 12-18	-	100,000	100,000	-
	Dudley Partnership Board Dev Supp VCS	-	271,000	271,000	-
	VCS Health Inequalities	-	160,318	160,318	-
	IT Replacement	-	-	-	9,282
		931,763	1,537,804	2,469,567	1,783,583

6	Income from other trading activities - Group	Unrestricted	Restricted	Total	Total
		funds	funds		
		2022	2022	2022	2021
	£	£	£	£	
	Office rentals and room hires	178,948	-	178,948	113,580
	Catering and refreshments	130,154	-	130,154	-
	Sales of tickets and services	52,114	-	52,114	-
	Supply of information technology services	68,773	-	68,773	86,710
		429,989	-	429,989	200,290

Rental and room hire income is generated from dyl and Brierley Hill Civic Hall, properties leased from Dudley MBC under the asset transfer regulations. Supplies of information technology services were provided by Psiams Systems Limited. All other trading income has been generated from Brierley Hill Civic Hall.

7	Other income Group	Unrestricted	Restricted	Total	Total
		funds	funds		
		2022	2022	2022	2021
	£	£	£	£	
	Other income	20,584	-	20,584	29,725
	Covid-19 Support	100,483	-	100,483	113,788
		121,067	-	121,067	143,513

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

7	<b>Other income Company</b>	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
	Other income	20,584	-	20,584	29,500
		<u>20,584</u>	<u>-</u>	<u>20,584</u>	<u>29,500</u>
8	<b>Interest receivable</b>	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
	Bank and other interest	109	-	109	197
		<u>109</u>	<u>-</u>	<u>109</u>	<u>197</u>
9	<b>Expenditure on Charitable activities</b>	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
	Human resources	665,719	344,330	1,010,049	1,116,639
	Operational costs	45,167	151,701	196,868	189,892
	Grants paid	(2,855)	259,044	256,189	360,402
		<u>708,031</u>	<u>755,075</u>	<u>1,463,106</u>	<u>1,666,933</u>
	<b>Support costs</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Premises costs	57,381	63,932	121,313	114,081
	Professional costs	74,504	15,690	90,194	83,659
	General costs	28,223	48,732	76,955	37,662
	Depreciation	7,871	6,063	13,934	10,507
	Governance costs (note 11)	26,234	-	26,234	26,067
		<u>194,213</u>	<u>134,417</u>	<u>328,630</u>	<u>271,976</u>
	Charitable activities	<u>902,244</u>	<u>889,492</u>	<u>1,791,736</u>	<u>1,938,909</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 10 Expenditure on other trading activities

All unrestricted	Office rentals and room hire £	Catering and refreshments £	Sales of tickets and commission £	Other income £	Total 2022 £	2021 £
Purchases	-	80,310	-	20,644	100,954	11,899
Human resources	-	152,243	-	41,048	193,291	203,835
Operational costs	7,638	-	5,807	1,513	14,958	11,085
Premises costs	37,448	-	35,442	-	72,890	53,239
Professional costs	-	-	7,540	2,238	9,778	7,701
General costs	180	-	9,839	155	10,174	4,821
Depreciation	-	-	6,017	-	6,017	2,236
	<u>45,266</u>	<u>232,553</u>	<u>64,645</u>	<u>65,598</u>	<u>408,062</u>	<u>294,816</u>

### 11 Governance costs

Core services	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Staff costs	11,658	-	11,658	11,478
Printing, stationery & advertising	276	-	276	289
Accountancy and audit fees	14,300	-	14,300	14,300
	<u>26,234</u>	<u>-</u>	<u>26,234</u>	<u>26,067</u>

### 12 Taxation

#### Analysis of the tax charge

The tax charge on the net income for the year was as follows.

	2022 £	2021 £
Corporation tax	-	-
Deferred tax credit /(charge)	<u>(2,664)</u>	<u>425</u>
	<u>(2,664)</u>	<u>425</u>

### 13 Trustees' Remuneration and benefits

No travel expenses were reimbursed during the year (2021 - £Nil).

Mr. G. Jones, treasurer, received £31,890 (2021 - £25,110) for accountancy and administration services provided. This is in accordance with an agreement with the Charity Commission dated 24 April 2007.

The amount owed to G Jones at 31 March 2022 was £9,135 (2021 - £1,745).

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 14 Employees and staff costs

The total emoluments (including monetary and non-monetary benefits-in-kind) of employees during the year were:

	<b>2022 Group £</b>	<b>2022 Company £</b>	<b>2021 Group £</b>	<b>2021 Company £</b>
Emoluments	1,051,802	884,661	1,154,316	975,167
Employers' National Insurance contributions	97,196	86,283	109,432	96,578
Pension contributions	64,412	49,175	66,539	54,707
Healthcare	1,590	1,590	1,666	1,666
	<u>1,215,000</u>	<u>1,021,709</u>	<u>1,331,953</u>	<u>1,128,118</u>

The average number of employees during the year was:

	<b>2022 Group</b>	<b>2022 Company</b>	<b>2021 Group</b>	<b>2021 Company</b>
Charitable activities	29	25	33	30
Management and administration	2	2	2	2
Trading activities	20	-	16	-
	<u>51</u>	<u>27</u>	<u>51</u>	<u>32</u>

Full time equivalents

Charitable activities	31	28	32	30
Management and administration	2	2	2	2
Trading activities	12	-	10	-
	<u>45</u>	<u>30</u>	<u>44</u>	<u>32</u>

	<b>2022 Group £</b>	<b>2022 Company £</b>	<b>2021 Group £</b>	<b>2021 Company £</b>
Total benefits received by key management personnel	159,336	118,185	187,458	146,307

Number of employees receiving benefits in excess of £60,000

	<b>2022 Group</b>	<b>2022 Company</b>	<b>2021 Group</b>	<b>2021 Company</b>
Emoluments £60,000-£70,000	1	1	1	1

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

15	<b>COMPARATIVES FOR THE GROUP STATEMENT OF FINANCIAL ACTIVITIES</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
	<b>INCOME</b>			
	<b>Income and endowments from:</b>			
	Donations and legacies	37,500	2,326	39,826
	Charitable activities	748,683	1,034,900	1,783,583
	<b>Other trading activities</b>	200,290	-	200,290
	<b>Other income</b>	143,513	-	143,513
	<b>Investment income</b>	197	-	197
	<b>Total incoming resources</b>	<u>1,130,183</u>	<u>1,037,226</u>	<u>2,167,409</u>
	<b>EXPENDITURE</b>			
	Charitable activities	920,746	1,018,163	1,938,909
	Other trading activities	294,816	-	294,816
	<b>Total resources expended</b>	<u>1,215,562</u>	<u>1,018,163</u>	<u>2,233,725</u>
	<b>NET INCOME/(EXPENDITURE) BEFORE TAXATION</b>	(85,379)	19,063	(66,316)
	Taxation	425	-	425
	<b>NET INCOME /(EXPENDITURE) AFTER TAXATION</b>	<u>(84,954)</u>	<u>19,063</u>	<u>(65,891)</u>
	Transfers between funds	6,759	(6,759)	-
	<b>Net movement in funds</b>	<u>(78,195)</u>	<u>12,304</u>	<u>(65,891)</u>
	<b>TOTAL FUNDS CARRIED FORWARD</b>			
	<b>Net (outgoing)/ incoming resources for the year</b>			
	<b>Funds brought forward as at 1 April 2021</b>	656,639	418,415	1,075,054
	<b>Funds carried forward as at 31 March 2022</b>	<u>578,444</u>	<u>430,719</u>	<u>1,009,163</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

16	Tangible fixed assets	Freehold land and buildings	Leasehold property improvements	Fixtures and fittings	Office equipment	Computer equipment	Totals
Group	£	£	£	£	£	£	£
<b>Cost</b>							
At 1 April 2021	44,163	150,342	44,907	2,563	41,247	283,222	
Additions	-	-	15,067	-	1,740	16,807	
At 31 March 2022	<u>44,163</u>	<u>150,342</u>	<u>59,974</u>	<u>2,563</u>	<u>42,987</u>	<u>300,029</u>	
<b>Depreciation</b>							
At 1 April 2021	23,201	31,304	38,212	2,563	26,744	122,024	
Charge for the year	967	6,162	6,017	-	6,804	19,950	
At 31 March 2022	<u>24,168</u>	<u>37,466</u>	<u>44,229</u>	<u>-</u>	<u>33,548</u>	<u>141,974</u>	
<b>Net Book Values</b>							
At 31 March 2022	<u>19,995</u>	<u>112,876</u>	<u>15,745</u>	<u>-</u>	<u>9,439</u>	<u>158,055</u>	
At 31 March 2021	<u>20,962</u>	<u>119,038</u>	<u>6,695</u>	<u>-</u>	<u>14,503</u>	<u>161,198</u>	
Company	£	£	£	£	£	£	
<b>Cost</b>							
At 1 April 2021	44,163	150,342	20,620	2,563	41,247	258,935	
Additions	-	-	-	-	1,740	1,740	
At 31 March 2022	<u>44,163</u>	<u>150,342</u>	<u>20,620</u>	<u>2,563</u>	<u>42,987</u>	<u>260,675</u>	
<b>Depreciation</b>							
At 1 April 2021	23,201	31,304	20,620	2,563	26,744	104,432	
Charge for the year	967	6,162	-	-	6,804	13,933	
At 31 March 2022	<u>24,168</u>	<u>37,466</u>	<u>20,620</u>	<u>2,563</u>	<u>33,548</u>	<u>118,365</u>	
<b>Net Book Values</b>							
At 31 March 2022	<u>19,995</u>	<u>112,876</u>	<u>-</u>	<u>-</u>	<u>9,439</u>	<u>142,310</u>	
At 31 March 2021	<u>20,962</u>	<u>119,038</u>	<u>-</u>	<u>-</u>	<u>14,503</u>	<u>154,503</u>	

The land and buildings shown above include land at an estimated original cost of £20,000 (2021 - £20,000). All fixed assets held are in furtherance of the charity's objects.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 17 Fixed asset investments (Company)

		2022 £	2021 £
Shares in group undertakings:			
Dudley CVS Enterprises Limited	(Company number 09482845)	100	100
Psiams Systems Limited	(Company number 10000491)	100	100
		<u>200</u>	<u>200</u>

Both of the companies are wholly owned trading subsidiary companies, incorporated in the UK (England and Wales). The registered office for both companies is 7 Albion Street, Brierley Hill, West Midlands, DY5 3EE. The activities of these companies are included in the consolidated financial statements.

A summary of the subsidiaries' trading results is set out below.

	<b>Dudley CVS Enterprises Limited 2022 £</b>	<b>Dudley CVS Enterprises Limited 2021 £</b>	<b>Psiams Systems Limited 2022 £</b>	<b>Psiams Systems Limited 2021 £</b>
Total Income	414,493	209,179	68,773	86,710
Total Expenditure	403,587	210,990	68,773	86,710
Profit/(Loss) for the year	<u>10,906</u>	<u>(1,811)</u>	<u>-</u>	<u>-</u>
Net assets/(liabilities)	<u>13,825</u>	<u>2,919</u>	<u>(91,816)</u>	<u>(91,816)</u>
<b>18 Stocks</b>	<b>2022 Group £</b>	<b>2022 Company £</b>	<b>2021 Group £</b>	<b>2021 Company £</b>
Bar stocks	10,444	-	5,617	-
	<u>10,444</u>	<u>-</u>	<u>5,617</u>	<u>-</u>
<b>19 Debtors: amounts falling due within one year</b>	<b>2022 Group £</b>	<b>2022 Company £</b>	<b>2021 Group £</b>	<b>2021 Company £</b>
Trade debtors	28,838	4,413	51,043	18,062
Grants receivable	772,042	772,042	119,182	119,182
Prepayments and accrued income	26,389	25,576	36,168	29,025
Other debtors	38,936	29,912	53,085	50,622
Amounts owed by group companies	-	9,190	-	-
	<u>866,205</u>	<u>841,133</u>	<u>259,478</u>	<u>216,891</u>
<b>20 Creditors: amounts falling due within one year</b>	<b>2022 Group £</b>	<b>2022 Company £</b>	<b>2021 Group £</b>	<b>2021 Company £</b>
Trade creditors	49,620	25,440	49,615	32,797
Amounts owed to group companies	-	98,692	-	80,743
Accruals and deferred income	287,205	58,681	224,149	54,737
Social security and other taxes	38,440	33,640	35,007	35,007
Other creditors	24,583	13,395	23,071	23,071
	<u>399,848</u>	<u>229,848</u>	<u>331,842</u>	<u>226,355</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

<b>21</b>	<b>Provisions for liabilities</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>
		<b>Group</b>	<b>Company</b>	<b>Group</b>	<b>Company</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Deferred tax				
	Capital allowances in excess of depreciation	3,936	-	1,272	-
		<u>3,936</u>	<u>-</u>	<u>1,272</u>	<u>-</u>

## 22 Financial commitments

### Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Not later than one year	62,723	67,463
Later than one and not later than five years	245,328	247,551
Later than five years – land and buildings	1,021,055	1,081,555
	<u>1,329,106</u>	<u>1,396,569</u>

The lease payments for land and buildings, £1,323,555 (2021 - £1,384,055), will only be paid if agreed outcomes are not met.

## 23 Movement in funds

<b>Group</b>	<b>Balance at 1</b>	<b>Net</b>	<b>Transfers</b>	<b>Balance at 31</b>
	<b>April 2021</b>	<b>movement in</b>	<b>between</b>	<b>March 2022</b>
	<b>£</b>	<b>funds</b>	<b>funds</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General fund	335,724	108,058	(2,743)	441,039
Designated funds (note 24)	242,720	99,400	-	342,120
	<u>578,444</u>	<u>207,458</u>	<u>(2,743)</u>	<u>783,159</u>
<b>Restricted funds</b>				
Toy Appeal	200	395	-	595
Children's officer	162,343	(24,562)	-	137,781
Carer's co-ordinator	-	(2,743)	2,743	-
Small Grants	48,868	12,986	-	61,854
Big Local - East Coseley	34,484	(34,484)	-	-
Healthwatch Dudley	25,262	67,948	-	93,210
Refurbishment fund	62,000	(3,000)	-	59,000
Emergent Cultures	56,710	10,532	-	67,242
Covid -19	8,132	(2,901)	-	5,231
Winter Warmth	4,572	19,623	-	24,195
Holiday Activity	1,974	132,687	-	134,661
Workforce Capacity	17,147	7,303	-	24,450
Covid CYA 12-18	-	36,668	-	36,668
Dudley Partnership Board Dev Supp VCS	-	271,000	-	271,000
VCS Health Inequalities	-	160,318	-	160,318
IT Replacement	9,027	(3,063)	-	5,964
	<u>430,719</u>	<u>648,707</u>	<u>2,743</u>	<u>1,082,169</u>
	<u>1,009,163</u>	<u>856,165</u>	<u>-</u>	<u>1,865,328</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

Net movements in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,350,675	1,242,617	-	108,058
Designated funds (note 24)	169,753	70,353	-	99,400
	<u>1,520,428</u>	<u>1,312,970</u>	<u>-</u>	<u>207,458</u>
<b>Restricted funds</b>				
Toy Appeal	395	-	-	395
Children's officer	88,205	112,767	-	(24,562)
Carer's co-ordinator	42,177	44,920	-	(2,743)
Small Grants	17,150	4,164	-	12,986
Big Local -East Coseley	71,904	106,388	-	(34,484)
Healthwatch Dudley	219,830	151,882	-	67,948
Refurbishment fund	-	3,000	-	(3,000)
Emergent Cultures	145,200	134,668	-	10,532
Covid 19	20	2,921	-	(2,901)
Winter Warmth	115,000	95,377	-	19,623
Holiday Activity	247,000	114,313	-	132,687
Workforce Capacity	60,000	52,697	-	7,303
Covid CYA 12-18	100,000	63,332	-	36,668
Dudley Partnership Board Dev Supp VCS	271,000	-	-	271,000
VCS Health Inequalities	160,318	-	-	160,318
IT Replacement	-	3,063	-	(3,063)
	<u>1,538,199</u>	<u>889,492</u>	<u>-</u>	<u>648,707</u>
<b>Total funds</b>	<u>3,058,627</u>	<u>2,202,462</u>	<u>-</u>	<u>856,165</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

23 Movement in funds (continued)				
Company	Balance at 1 April 2021 £	Net movement in funds £	Transfers between funds £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
General fund	332,905	97,152	(2,743)	427,314
Designated funds (note 24)	242,720	99,400	-	342,120
	<u>575,625</u>	<u>196,552</u>	<u>(2,743)</u>	<u>769,434</u>
<b>Restricted funds</b>				
Toy Appeal	200	395	-	595
Children's officer	162,343	(24,562)	-	137,781
Carer's co-ordinator	-	(2,743)	2,743	-
Small Grants	48,868	12,986	-	61,854
Big Local - East Coseley	34,484	(34,484)	-	-
Healthwatch Dudley	25,262	67,948	-	93,210
Refurbishment fund	62,000	(3,000)	-	59,000
Emergent Cultures	56,710	10,532	-	67,242
Covid - 19	8,132	(2,901)	-	5,231
Winter Warmth	4,572	19,623	-	24,195
Holiday Activity	1,974	132,687	-	134,661
Workforce Capacity	17,147	7,303	-	24,450
Covid CYA 12-18	-	36,668	-	36,668
Dudley Partnership Board Dev Supp VCS	-	271,000	-	271,000
VCS Health Inequalities	-	160,318	-	160,318
IT Replacement	9,027	(3,063)	-	5,964
	<u>430,719</u>	<u>648,707</u>	<u>2,743</u>	<u>1,082,169</u>
<b>Total funds</b>	<u>1,006,344</u>	<u>845,259</u>	<u>-</u>	<u>1,851,603</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

Net movements in funds included in the above are as follows:

<b>Company</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Gains and losses £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>				
General fund	974,309	877,157	-	97,152
Designated funds (note 24)	169,753	70,353	-	99,400
	<u>1,144,062</u>	<u>947,510</u>	<u>-</u>	<u>196,552</u>
<b>Restricted funds</b>				
Toy Appeal	395	-	-	395
Children's officer	88,205	112,767	-	(24,562)
Carer's co-ordinator	42,177	44,920	-	(2,743)
Small Grants	17,150	4,164	-	12,986
Big Local - East Coseley	71,904	106,388	-	(34,484)
Healthwatch Dudley	219,830	151,882	-	67,948
Refurbishment fund	-	3,000	-	(3,000)
Emergent Cultures	145,200	134,668	-	10,532
Covid -19	20	2,921	-	(2,901)
Winter Warmth	115,000	95,377	-	19,623
Holiday Activity	247,000	114,313	-	132,687
Workforce Capacity	60,000	52,697	-	7,303
Covid CYA 12-18	100,000	63,332	-	36,668
Dudley Partnership Board Dev Supp VCS	271,000	-	-	271,000
VCS Health Inequalities	160,318	-	-	160,318
IT Replacement	-	3,063	-	(3,063)
	<u>1,538,199</u>	<u>889,492</u>	<u>-</u>	<u>648,707</u>
<b>Total funds</b>	<u>2,682,261</u>	<u>1,837,002</u>	<u>-</u>	<u>845,259</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 24 Designated funds

	Balance at 1 April 2021 £	Designated/ (released) during the year £	Expenditure incurred £	Balance at 31 March 2022 £
The trustees undertake an annual review of their future plans and designate amounts out of unrestricted funds accordingly. The position at 31 March 2022 is:				
<b>Income</b>				
Staff Costs	200,000	69,753	69,753	200,000
Information Technology	5,000	-	-	5,000
Grants	17,120	100,000	-	117,120
<b>Capital</b>				
Garage	20,600	-	600	20,000
	<u>242,720</u>	<u>169,753</u>	<u>70,353</u>	<u>342,120</u>

#### 25 Funds of the charity

##### Description of restricted funds

These are the specific projects that the charity has been requested to operate. Unless otherwise stated these projects are funded by specific grants from Dudley Metropolitan Borough Council (DMBC).

##### Toy appeal

During the year this project was incorporated within a newly formed independent charity – Santa's Black Country Toy Appeal. Funds held by the company were transferred after the year end.

##### Children's officer

Facilitates effective networking across the voluntary sector child care agencies promoting the development of services and consulting parents and children on the Borough Children's Services Plan.

##### Small grants

This comprises individual grants of less than £20,000 from all sources.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 25 Funds of the charity (continued)

##### **Big Local – East Coseley**

Supported through Big Local and administered by Local Trust for the Big Lottery Fund to promote the £1 million coming to East Coseley and gather community visions for the area from as wide a range of individuals, groups and organisations as possible. This is being done through production of an area newsletter, regular Forum meetings, community activities, engagement and outreach and a small community grants programme.

##### **Carers' Co-Ordinator**

Funded by Dudley CCG, this project is to promote partnership working in the acute hospital setting, linking the voluntary sector with statutory partners, to achieve recognition, assessment, intervention and support for carers.

##### **Healthwatch Dudley**

Funded by Dudley MBC, and set out under The Health And Social Care Act 2012, the aim of local Healthwatch will be to give citizens and communities a stronger voice to influence and challenge how health and social care services are provided within their locality.

##### **Refurbishment Fund**

A grant from Dudley MBC to assist in the major refurbishment work of the former Day Care Centre in Stafford Street, Dudley and the Brierley Hill Civic Hall, following asset transfers to Dudley CVS.

##### **Emergent Cultures**

Funded by Big Lottery Fund, a three year project to continue the Company's pilot of the Co-Lab Dudley project. Seeking to be a catalyst and support system for the people of Dudley to develop opportunities to collaborate with each other, making, sharing and learning together thus enabling them to be better connected and lead healthier and happier lives.

##### **Covid-19**

A grant received from Dudley MBC for costs relating to the Borough's Covid-19 pandemic response, topped up by a further grant this year to administer Covid-19 welfare grants to individuals in need

##### **Winter Warmth (Covid Local Support Grant)**

A grant from Dudley MBC to facilitate the provision of direct assistance to support families with children, struggling with the costs of food, energy and water bills and other associated costs as a result of the Covid-19 pandemic

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 25 Funds of the charity (continued)

##### **Holiday Activity**

A grant from Dudley MBC to facilitate the provision of healthy food and enriching activities to disadvantaged children over the school holidays

##### **Workforce Capacity**

A grant from Dudley MBC to VCS organisations for expenditure to alleviate the effects of the Covid-19 pandemic e.g. equipment for staff for home working etc.

##### **IT Replacement**

A grant from the Workforce Capacity fund used for equipment for staff working at home

##### **Covid CTYA 12-18**

A grant from Dudley MBC to facilitate Covid engagement activity with children and young adults 12-18 years.

##### **Dudley Partnership Board Development Support VCS**

A grant for developmental work of the establishment and roll out of the Dudley Health and Care Partnership Board.

##### **VCS Health Inequalities**

Funding held to commission local projects re Health Inequalities initiatives.

##### **Unrestricted funds – income**

###### **Core services**

This is the general fund of the charity mainly funded by DMBC and Dudley CCG and used to provide capacity building to voluntary and charitable groups throughout the Borough. The Service Level Agreement also includes the Volunteer Bureau and Community Care projects as well as Integrated Services, being a designated fund, as part of Dudley CVS core activities.

Transfers are made from this fund to make good any shortfall in funding for the specific projects of the charity.

##### **Unrestricted funds – designated**

###### **Staff Costs**

This fund is a provision for two posts which the Board have decided to fund directly from reserves and a proposed annual designation to enable certain externally funded projects to continue.

###### **Information Technology**

This fund is in respect of anticipated costs to update the company's website.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 25 Funds of the charity (continued)

##### **Grants**

Funds from Dudley CCG with the purpose of enabling active participation and representation of the voluntary and community sector in integrated care services in Dudley borough and Development of and Support to Patient Participation Groups.

##### **Unrestricted funds – capital**

##### **Garage**

This fund represents the garage previously purchased with a grant from DMBC.

#### 26 Limited liability

The company is a registered charity and has been granted the power to dispense with the word “Limited” from its name.

The liability of the members is limited by guarantee to a sum not exceeding £1 in the event of the company being wound up.

#### 27 Related Party Disclosures

The charity has two wholly owned trading subsidiaries which are incorporated in the UK (England and Wales). The activities of these companies are included in the consolidated financial statements. The charity has taken advantage of the exemptions under FRS 102 not to disclose related party transactions.

Dudley CVS Enterprises Limited (Company number 09482845) operates events, promotional activities and bar and catering at Brierley Hill Civic Hall.

Psiams Systems Limited (Company number 10000491) provides information technology services.

The registered office for both companies is 7 Albion Street, Brierley Hill, West Midlands, DY5 3EE.

**DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

England & Wales - Charity number 517766

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# Accounts

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Company Registration No 1998105 (England & Wales)  
Charity No 517766

**DUDLEY COUNCIL FOR  
VOLUNTARY SERVICE  
DIRECTORS' AND TRUSTEES' REPORT  
AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### COMPANY INFORMATION FOR THE YEAR ENDED 31 MARCH 2021

Directors and Trustees (during the year ended 31 March 2021 and to date)	Mr. M.V. Abrahams Rev Paul Westwood  Mrs. S.A. Huband Mr. J.T. Keys Mr. D.R. Liddington Mrs. A.J. Sayer  Miss K.L.Fielder	Miss. A.E. Adams Mrs. J.H. Clarke MBE  Mr. G.M. Jones Mrs. A. Khalid Mrs. M. E. J. Turner Mrs. S. Bassett (appointed 22 October 2020) Mrs. J. Coleman (appointed 22 October 2020)
Chairman	Mr. M. V. Abrahams	
Vice Chairman	Mrs. M. E. J. Turner	
Secretary/Chief Officer	Mr. A. J. Gray	
Treasurer	Mr. G. Jones	
Company Number	1998105	
Charity Number	517766	
Registered Office	7 Albion Street Brierley Hill West Midlands DY5 3EE	
Auditors	Worton Rock Limited Churchfield House 36 Vicar Street Dudley West Midlands DY2 8RG	
Bankers	National Westminster Bank Plc Merry Hill Centre Brierley Hill West Midlands DY1 1LW	
Solicitors	Higgs and Sons 3 Waterfront Business Park Brierley Hill West Midlands DY5 1LX	

# **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report with the financial statements of the charitable company and group for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

The legal and administrative information set out on page 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities (FRS102).

### **Objectives and activities**

The charity's object and its principal activity continues to be that of promoting any charitable purpose for the benefit of the community within the Metropolitan Borough of Dudley and, in particular, the advancement of education, the furtherance of health and the relief of poverty, distress and sickness, to promote and organise co-operation in the achievement of such purposes and, to that end, to bring together in Council representatives of the statutory and voluntary organisations engaged in the furtherance of such purposes within the area of benefit.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

### **ACHIEVEMENT AND PERFORMANCE**

The charity's aims are to assist the voluntary sector within the Metropolitan Borough of Dudley.

Working in partnership with others continues to be a cornerstone of the company's work.

During the year the company played a major role in the following initiatives, to name but a few:

- Integrated Plus
- High Intensity User Project
- Health Watch
- Carers
- Health and Wellbeing Board
- Working Together For Change
- PSIAMS
- Building Better Opportunities – ESF / BIG Local
- BIG Local – East Coseley
- Dudley Borough Vision - Forging a Future for All Executive
- Big Lottery Fund – Emergent Cultures
- One Voluntary Sector Contract
- Combined Partnership LLP

The company maintained its representative role in the strategic engagement arena, supporting such bodies as Dudley Integrated Health and Care Partnership, Safe and Sound Partnership and Health Protection Board.

Relationships with local voluntary and community organisations were maintained and strengthened through the continued facilitation of several local networks.

The charity monitors its success by use of polls and surveys. In addition, specific reports are prepared for the funders on several projects.

# **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

### **ACHIEVEMENT AND PERFORMANCE (CONTINUED)**

The company supported the Building Better Opportunities Programme, hosting the Family Matters team at Dudley CVS.

The company played a major role in partnership with Dudley MBC in their strategic response to the Covid-19 pandemic –

Set up and co-ordinated VCS response to Covid-19, facilitated 5 virtual networks, recruited and co-ordinated volunteers to support the purchase and delivery of food/medication and to support befriending of those shielding, operated a Covid-19 helpline, oversaw Welfare Assistance grants supporting those most vulnerable and Workforce Capacity grants.

#### **Fund raising standards**

As disclosed in the attached notes, the company runs annual fundraising for its Operation Santa Toy Appeal. This is promoted through its bi-monthly newsletter and also by the Volunteer Centre Development Officer. No direct public collections are made, donations being received via a Just Giving page, or cheques etc. at the company's office. Huge support is received from local businesses either by direct contributions or adopting the cause as their nominated charity.

No professional fundraisers are used and the company monitors the activities of the Appeal through its normal line management procedures and feedback from the sector. The company has not received any complaints in respect of this Appeal and vulnerable people are not at risk from any of its activities.

### **FINANCIAL REVIEW**

The company is grateful as always for the continued support of Dudley MBC, Dudley CCG and Big Lottery Fund. The continuing restriction of public sector finances makes it important for the charity to continue its efforts to diversify income streams.

All of our restricted fund projects are of course reliant on continuing grant income, as are our activities relating to Integrated Plus and Youth Health Champion. Our core activities are partly grant funded topped up by other income we are able to attract and utilisation of reserves held if considered appropriate.

The company acknowledges the continuing funding from Big Lottery Fund for its Emergent Cultures project and also from Dept. of Health for its A&E High Intensity User Social Prescribing project. Details of both are included in note 25.

The Covid-19 pandemic has obviously affected the group, particularly the operation of Brierley Hill Civic Hall. Given the social distancing guidelines in place, the Board decided to close Brierley Hill Civic Hall on 16<sup>th</sup> March 2020. Advantage has been taken of the Coronavirus Job Retention Scheme and various Government grants available via Dudley MBC. Normal activities recommenced in July 2021 in line with Government guidelines in place at the time.

#### **Grants Payable**

With the exception of the designated fund for Patient Participation Group set up costs financed by Dudley CCG, the company does not make grants from its unrestricted funds. It does, however, administer various funds on behalf of statutory partners as and when requested. Such funds are treated as restricted in the accounts and a description of their purpose is stated in note 25 to the accounts. The company will promote such funds through its networks and facilitate panels to scrutinise and assess applications. Grants are all paid to organisations within the voluntary sector and not to individuals (with the exception of Covid Welfare Grant referrals).

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### Reserves policy

The charitable group's funds at 31st March 2021 were as listed below.

	£
Restricted funds detailed in note 23	430,719
Designated funds detailed in note 24	242,720
General funds invested in fixed assets	69,571
General funds in current assets – free reserves	266,153
	<hr/>
Total funds	1,009,163
	<hr/>

### Reserves policy (continued)

The trustees have established a policy whereby the unrestricted funds, not designated for the next 12 months or invested in fixed assets, should be maintained at 2 months of the resources expended on core services. This level has been chosen because the grant funding for core activities is received on a quarterly basis and this level of reserves means that core activities can be maintained until receipt of the next instalment of the grant. On this basis the required level of free reserves at 31 March 2021 was £89,000 and the actual level of free reserves was £266,153.

### Investments

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

### Plans for Future Periods

The charity plans to continue its activities outlined above subject to adequate funding being secured. The trustees are constantly aware of the need to support any voluntary organisation within the Borough and in so doing make full use of the company's expertise and utilisation of its financial assets to that end. CVS remains firmly committed to its members and also to its continuing involvement in the ever-increasing strategic agenda.

Discussions are continuing in respect of possible further transfers/management of assets to further diversify potential income streams.

Shortly before the end of the prior financial year the Covid-19 pandemic struck. The charity mobilised its team and local volunteers to support local efforts. It is envisaged that this work will continue for most of the 2021 calendar year.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

The charity is constituted as a company limited by guarantee and governed under its Memorandum and Articles of Association. The liability of the members is limited to a sum not exceeding £1 in the event of the company being wound up.

### Recruitment and Appointment of Trustees

All directors of the company are also trustees of the charity and there are no other trustees. All of the trustees serving during the year are listed on page 2. Elections to the Executive Committee take place at each AGM when one third retire but are eligible for re-election. The Board has power to appoint directors or trustees if it considers it necessary so to do. Potential trustees are nominated by and from within the membership.

### Trustee Induction and Training

Trustees are already familiar with the work of the charity having come from within the voluntary sector. All new trustees attend an induction session facilitated by the Chairman and Chief Officer, covering the obligations of trustees, key documents relating to the operation of the charity, funding and future plans and objectives.

# **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

### **Trustees insurance**

The charity provides third party indemnity provision for the trustees.

### **Organisational Structure**

The charity is organised so that the 14 directors/trustees, who include 3 honorary officers, meet regularly to manage its affairs and formulate the policy of the charity and its subsidiary companies. The Chief Officer/Company Secretary manages the day to day administration of the charity assisted by their staff. CVS is grateful, also, to a number of volunteers who assist in various capacities. In addition, each Board member is assigned to either the Finance and General Purpose or Staffing Sub-Committee. These committees also meet quarterly and report to the next Board meeting.

The company holds three annual 'Away Days' for (1) trustees, (2) staff and (3) trustees and staff combined.

### **Arrangements for setting key management and personnel remuneration**

The Staffing Sub-Committee is charged with setting remuneration of key management personnel, referring to published pay scales and job roles, comparisons amongst the CVS network and any other advice or guidance they feel necessary.

### **Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to mitigate those risks. Internally there are nominated senior staff responsible for Health and Safety compliance, qualified first aiders, regular staff meetings and a staff led I.T. sub-group. Formal policies e.g. Data Protection, Lone Working, Financial Procedures, and General Data Protection Regulation are regularly reviewed and updated where necessary.

As explained in the financial review the continuance of certain projects depends on the availability of continuing grant income. If grants for core activities ceased there is sufficient buffer to enable the charity to continue whilst the trustees consider how to restructure.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### Statement of trustees' responsibilities

The trustees (who are also directors of Dudley Council for Voluntary Service for the purposes of company law) 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).

Company law 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 charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for the 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 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

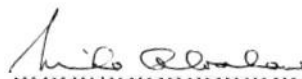
- there is no relevant audit information of which the group's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

### Auditors

A resolution proposing that Worton Rock Limited be reappointed as group auditors of the company will be put to the Annual General Meeting.

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

### By order of the Board



M. V. Abrahams  
Chairman

5 October 2021

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

#### **Opinion**

We have audited the financial statements of Dudley Council for Voluntary Service (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Group Statement of Financial Activities (incorporating the group income and expenditure account), the Group and the Company Balance Sheet, the Group and the Company Cash Flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2020, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)**

#### **Other information (continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the report of the trustees has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit: or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the report of the trustees, and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)

#### Responsibilities of trustees (continued)

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

- : enquiry of management as to any knowledge of actual, suspected or alleged fraud
- : enquiry of management as to any actual or potential litigation
- : enquiry of management of any instances of non-compliance with laws and regulations
- : performing audit work over the risk of management override of controls
- : evaluating significant transactions outside the normal course of trade

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



David Burrows (Senior Statutory Auditor)  
For and on behalf of Worton Rock Limited  
Chartered Accountants and Statutory Auditor  
Churchfield House  
36 Vicar Street  
Dudley  
West Midlands  
DY2 8RG

5 October 2021

*Worton Rock Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

### GROUP STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING A GROUP INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>INCOME</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4	37,500	2,326	39,826	27,869
Charitable activities	5	748,683	1,034,900	1,783,583	1,616,022
<b>Other trading activities</b>	<b>6</b>	200,290	-	200,290	452,636
<b>Other income</b>	<b>7</b>	143,513	-	143,513	41,463
<b>Investment income</b>	<b>8</b>	197	-	197	821
<b>Total incoming resources</b>		<u>1,130,183</u>	<u>1,037,226</u>	<u>2,167,409</u>	<u>2,138,811</u>
<b>EXPENDITURE</b>					
Charitable activities	9	920,746	1,018,163	1,938,909	1,799,710
Other trading activities	10	294,816	-	294,816	431,022
<b>Total resources expended</b>		<u>1,215,562</u>	<u>1,018,163</u>	<u>2,233,725</u>	<u>2,230,732</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TAXATION</b>					
		(85,379)	19,063	(66,316)	(91,921)
Taxation	12	425	-	425	(537)
<b>NET INCOME/(EXPENDITURE) AFTER TAXATION</b>					
	<b>23</b>	(84,954)	19,063	(65,891)	(92,458)
Transfers between funds	23	6,759	(6,759)	-	-
<b>Net movement in funds</b>		<u>(78,195)</u>	<u>12,304</u>	<u>(65,891)</u>	<u>(92,458)</u>
<b>Total funds brought forward</b>	<b>23</b>	656,639	418,415	1,075,054	1,167,512
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>23</b>	<u>578,444</u>	<u>430,719</u>	<u>1,009,163</u>	<u>1,075,054</u>

All income and expenditure derive from continuing activities.

The statement of financial activities included all gains and losses recognised during the year.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## GROUP BALANCE SHEET AS AT 31 MARCH 2021

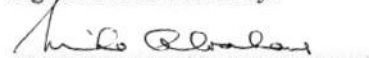
	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Fixed assets</b>					
Tangible assets	16	90,171	71,027	161,198	163,789
		<u>90,171</u>	<u>71,027</u>	<u>161,198</u>	<u>163,789</u>
<b>Current assets</b>					
Stock	18	5,617	-	5,617	7,838
Debtors	19	143,081	116,397	259,478	293,069
Cash at bank and in hand		656,320	259,664	915,984	1,002,346
		<u>805,018</u>	<u>376,061</u>	<u>1,181,079</u>	<u>1,303,253</u>
<b>Creditors: amounts falling due within one year</b>	20	<u>315,473</u>	<u>16,369</u>	<u>331,842</u>	<u>390,291</u>
<b>Net current assets</b>		489,545	359,692	849,237	912,962
<b>Provision for deferred taxation</b>	21	(1,272)	-	(1,272)	(1,697)
<b>Net assets</b>		<u>578,444</u>	<u>430,719</u>	<u>1,009,163</u>	<u>1,075,054</u>
<b>Funds</b>					
<b>Unrestricted funds:</b>					
General	23	335,724	-	335,724	239,281
Designated	23&24	242,720	-	242,720	417,358
<b>Restricted funds</b>	23	-	430,719	430,719	418,415
		<u>578,444</u>	<u>430,719</u>	<u>1,009,163</u>	<u>1,075,054</u>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 16 to 32 form part of these financial statements.

Company registration number 1998105.

The financial statements were approved by the Board of Trustees on 5 October 2021 and were signed on its behalf by:



**M. V. Abrahams**  
Director/Trustee



**G. M. Jones**  
Director/Trustee

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## COMPANY BALANCE SHEET AS AT 31 MARCH 2021


	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Fixed assets</b>					
Tangible assets	16	83,476	71,027	154,503	154,858
Investments	17	200	-	200	200
		<u>83,676</u>	<u>71,027</u>	<u>154,703</u>	<u>155,058</u>
<b>Current assets</b>					
Debtors	19	100,494	116,397	216,891	230,504
Cash at bank and in hand		601,441	259,664	861,105	944,382
		<u>701,935</u>	<u>376,061</u>	<u>1,077,996</u>	<u>1,174,886</u>
<b>Creditors: amounts falling due within one year</b>	<b>20</b>	209,986	16,369	226,355	259,520
<b>Net current assets</b>		<u>491,949</u>	<u>359,692</u>	<u>851,641</u>	<u>915,366</u>
<b>Net assets</b>		<u>575,625</u>	<u>430,719</u>	<u>1,006,344</u>	<u>1,070,424</u>
<b>Funds</b>					
<b>Unrestricted funds</b>					
General	23	332,905	-	332,905	234,651
Designated	23&24	242,720	-	242,720	417,358
<b>Restricted funds</b>					
	23	-	430,719	430,719	418,415
		<u>575,625</u>	<u>430,719</u>	<u>1,006,344</u>	<u>1,070,424</u>


These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The notes on pages 16 to 32 form part of these financial statements.

Company registration number 1998105.

The financial statements were approved by the Board of Trustees on 5 October 2021 and were signed on its behalf by:

  
 .....  
**M. V. Abrahams**  
 Director/Trustee

  
 .....  
**G. M. Jones**  
 Director/Trustee

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

## GROUP CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 Group £	2021 Company £	2020 Group £	2020 Company £
<b>Cash flows from operating activities:</b>					
Cash generated/(absorbed) from operations	1	(76,407)	(73,322)	(40,860)	(78,209)
<b>Net cash provided by (used in) operating activities</b>		<u>(76,407)</u>	<u>(73,322)</u>	<u>(40,860)</u>	<u>(78,209)</u>
<b>Cash flows from investing activities</b>					
Purchase of tangible fixed assets		(10,152)	(10,152)	(50,464)	(42,642)
Interest received		197	197	821	821
<b>Net cash provided by (used in) investing activities</b>		<u>(9,955)</u>	<u>(9,955)</u>	<u>(49,643)</u>	<u>(41,821)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(86,362)	(83,277)	(90,503)	(120,030)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		1,002,346	944,382	1,092,849	1,064,412
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>915,984</u>	<u>861,105</u>	<u>1,002,346</u>	<u>944,382</u>

## NOTES TO THE GROUP CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

### 1 Cash generated/(absorbed) from operations

	2021 Group £	2021 Company £	2020 Group £	2020 Company £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	(65,891)	(64,080)	(92,458)	(91,921)
<b>Adjustments for:</b>				
Depreciation charges	12,743	10,507	14,177	8,471
Interest received	(197)	(197)	(821)	(821)
Movement in deferred tax	(425)	-	537	-
Decrease/ (Increase) in stocks	2,221	-	(515)	-
Decrease/(Increase) in debtors	33,591	13,613	(18,060)	5,503
(Decrease)/Increase in creditors	(58,449)	(33,165)	56,280	559
<b>Net cash provided by (used in) operating activities</b>	<u>(76,407)</u>	<u>(73,322)</u>	<u>(40,860)</u>	<u>(78,209)</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 1 Statutory Information

Dudley Council for Voluntary Service is a private company, limited by guarantee without share capital, registered in England and Wales.

The presentation currency of the accounts is the Pound Sterling (£), rounded to the nearest pound.

### 2 Accounting policies

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiaries on a line by line basis. A separate statement of financial activities and income and expenditure account for the charity have not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

#### Income

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

Where the terms of a grant or service level agreement state that the charity is not entitled to the income until the project commences the income received for projects which have not commenced is deferred and carried forward in creditors in a Deferred Income Account.

Individual projects receiving grants of less than £20,000 are aggregated in the Small Grants restricted fund for the purposes of these accounts but are separately recorded within the accounting records.

Donated facilities are included in the accounts at a notional figure where the trustees are able to estimate the value of the facilities received.

Other income is accounted for on a receivable basis.

Interest receivable is accounted for on an accruals basis.

Trading income is accounted for on the accruals basis.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 2. Accounting policies (continued)

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenses are allocated to projects or core services as they are incurred.

Where expenses are incurred which relate to more than one of the charity's activities these are allocated between projects and core services on the following bases:

Staff costs	Percentage of time spent on each activity
Premises costs	Number of rooms occupied
Other expenses	Percentage usage

Expenses allocated to projects are divided between the individual projects on the basis of the size of the project as measured by the amount of grant income.

#### Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Buildings	4% p.a.	straight line basis
Leasehold property improvements	over the term of the lease	
Fixtures and fittings	25% and 33 $\frac{1}{3}$ % p.a.	straight line basis
Office equipment	25% p.a.	straight line basis
Computer equipment	33 $\frac{1}{3}$ % p.a.	straight line basis

Expenditure of less than £1,000 per item is not capitalised but is written off in the year in which it is incurred.

#### Capital grants

Specific grants in connection with capital expenditure are credited to a restricted fund if the asset purchased is subject to restrictions as to its use. A designated fixed asset fund has been created for other fixed assets funded by grants. Depreciation on fixed assets funded by grants is charged against the corresponding restricted or designated fund.

#### Stock

Stocks are stated at the lower of cost and net realisable value. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

#### Investments

Investments in subsidiaries are measured at cost less impairment. Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 2. Accounting policies (continued)

##### **Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Financial instruments**

The charity and group only have the financial assets and liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are recognised at transition 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.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities, but has limited exemption on its trading activities. The subsidiary companies are liable to corporation tax on their trading activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds that the trustees have designated for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 3 Summary financial performance of the charity alone:

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>INCOME</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4	37,500	2,326	39,826	27,869
Charitable activities	5	748,683	1,034,900	1,783,583	1,616,022
Gift aid receipts from trading subsidiaries		43,575	-	43,575	71,490
<b>Other trading activities</b>		23,414	-	23,414	36,235
<b>Other income</b>	7	29,500	-	29,500	41,463
<b>Investment income</b>	8	197	-	197	821
<b>Total incoming resources</b>	23	<u>882,869</u>	<u>1,037,226</u>	<u>1,920,095</u>	<u>1,793,900</u>
<b>EXPENDITURE</b>					
Charitable activities	9	920,746	1,018,163	1,938,909	1,799,710
Other trading activities		45,266	-	45,266	86,111
<b>Total resources expended</b>	23	<u>966,012</u>	<u>1,018,163</u>	<u>1,984,175</u>	<u>1,885,821</u>
<b>NET INCOME/(EXPENDITURE)</b>		(83,143)	19,063	(64,080)	(91,921)
Transfers between funds		6,759	(6,759)	-	-
<b>Net movement in funds</b>		<u>(76,384)</u>	<u>12,304</u>	<u>(64,080)</u>	<u>(91,921)</u>
<b>Total funds brought forward</b>	23	652,009	418,415	1,070,424	1,162,345
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>575,625</u>	<u>430,719</u>	<u>1,006,344</u>	<u>1,070,424</u>

4	Income from donations and legacies	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Toy Appeal	-	2,326	2,326	2,869
	Donated facilities	37,500	-	37,500	25,000
		<u>37,500</u>	<u>2,326</u>	<u>39,826</u>	<u>27,869</u>

Donated facilities represent notional rent for the charity's offices. These are provided rent free by DMBC. A corresponding notional rent expense is included in charitable expenditure.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

5	Income from charitable activities	Unrestricted	Restricted	Total	Total
		funds	funds		
		2021	2021	2021	2020
	£	£	£	£	
	Core Grants	745,638	-	745,638	710,767
	Goods and Services	3,045	-	3,045	4,000
	Children's' Officer	-	88,205	88,205	158,655
	Small Grants	-	16,090	16,090	21,329
	Carers' Co-Coordinator	-	41,350	41,350	40,540
	East Coseley	-	162,960	162,960	209,404
	Healthwatch Dudley	-	213,500	213,500	209,000
	A&E HIU Social Prescribing	-	25,989	25,989	72,149
	Emergent Cultures	-	150,524	150,524	150,000
	Refurbishment	-	-	-	30,000
	Covid -19	-	30,000	30,000	10,178
	Winter Warmth	-	62,000	62,000	-
	Holiday Activity	-	60,000	60,000	-
	Workforce Capacity	-	175,000	175,000	-
	IT Replacement	-	9,282	9,282	-
		<u>748,683</u>	<u>1,034,900</u>	<u>1,783,583</u>	<u>1,616,022</u>

6	Income from other trading activities - Group	Unrestricted	Restricted	Total	Total
		funds	funds		
		2021	2021	2021	2020
	£	£	£	£	
	Office rentals and room hires	113,580	-	113,580	42,514
	Catering and refreshments	-	-	-	212,226
	Sales of tickets and services	-	-	-	114,829
	Supply of information technology services	<u>86,710</u>	<u>-</u>	<u>86,710</u>	<u>83,067</u>
		<u>200,290</u>	<u>-</u>	<u>200,290</u>	<u>452,636</u>

Rental and room hire income is generated from dy1 and Brierley Hill Civic Hall, properties leased from Dudley MBC under the asset transfer regulations. Supplies of information technology services were provided by Psiams Systems Limited. All other trading income has been generated from Brierley Hill Civic Hall.

7	Other income Group	Unrestricted	Restricted	Total	Total
		funds	funds		
		2021	2021	2021	2020
	£	£	£	£	
	Other income	29,725	-	29,725	41,463
	Covid-19 Support	113,788	-	113,788	-
		<u>143,513</u>	<u>-</u>	<u>143,513</u>	<u>41,463</u>

7	Other income Company	Unrestricted	Restricted	Total	Total
		funds	funds		
		2021	2021	2021	2020
	£	£	£	£	
	Other income	29,500	-	29,500	41,463
		<u>29,500</u>	<u>-</u>	<u>29,500</u>	<u>41,463</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

8	Interest receivable	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Bank and other interest	197	-	197	821
		<u>197</u>	<u>-</u>	<u>197</u>	<u>821</u>

9	Expenditure on Charitable activities	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Human resources	717,030	399,609	1,116,639	1,063,554
	Operational costs	37,302	152,590	189,892	260,956
	Grants paid	-	360,402	360,402	170,485
		<u>754,332</u>	<u>912,601</u>	<u>1,666,933</u>	<u>1,494,995</u>

Support costs	£	£	£	£
Premises costs	59,462	54,619	114,081	110,905
Professional costs	47,728	35,931	83,659	117,583
General costs	25,905	11,757	37,662	41,155
Depreciation	7,252	3,255	10,507	8,470
Governance costs (note 11)	26,067	-	26,067	26,602
	<u>166,414</u>	<u>105,562</u>	<u>271,976</u>	<u>304,715</u>
Charitable activities	<u>920,746</u>	<u>1,018,163</u>	<u>1,938,909</u>	<u>1,799,710</u>

### 10 Expenditure on other trading activities

All unrestricted	Office rentals and room hire £	Catering and refreshments £	Sales of tickets and commission £	Other income £	Total 2021 £	2020 £
Purchases	-	-	4,253	7,646	11,899	159,100
Human resources	-	-	139,360	64,475	203,835	153,167
Operational costs	7,638	-	1,870	1,577	11,085	23,801
Premises costs	37,448	-	15,791	-	53,239	73,355
Professional costs	-	-	3,201	4,500	7,701	12,235
General costs	180	-	4,641	-	4,821	3,658
Depreciation	-	-	2,236	-	2,236	5,706
	<u>45,266</u>	<u>-</u>	<u>171,352</u>	<u>78,198</u>	<u>294,816</u>	<u>431,022</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

11	<b>Governance costs</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
	<b>Core services</b>				
	Staff costs	11,478	-	11,478	11,202
	Printing, stationery & advertising	289	-	289	500
	Accountancy and audit fees	14,300	-	14,300	14,900
		<hr/>	<hr/>	<hr/>	<hr/>
		26,067	-	26,067	26,602
		<hr/>	<hr/>	<hr/>	<hr/>
<b>12</b>	<b>Taxation</b>			<b>2021 £</b>	<b>2020 £</b>
	<b>Analysis of the tax charge</b>				
	The tax charge on the net income for the year was as follows.				
	Corporation tax			-	-
	Deferred tax credit /(charge)			425	(537)
				<hr/>	<hr/>
				<u>425</u>	<u>(537)</u>
				<hr/>	<hr/>

### 13 Trustees' Remuneration and benefits

No travel expenses were reimbursed during the year (2020 - 1 trustee £134).

Mr. G. Jones, treasurer, received £25,110 (2020 - £34,125) for accountancy and administration services provided. This is in accordance with an agreement with the Charity Commission dated 24 April 2007.

The amount owed to G Jones at 31 March 2021 was £1,745 (2020 - £635).

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 14 Employees and staff costs

The total emoluments (including monetary and non-monetary benefits-in-kind) of employees during the year were:	<b>2021 Group £</b>	<b>2021 Company £</b>	<b>2020 Group £</b>	<b>2020 Company £</b>
Emoluments	1,154,316	975,167	1,069,096	940,529
Employers' National Insurance contributions	109,432	96,578	100,231	91,163
Pension contributions	66,539	54,707	54,837	51,702
Healthcare	1,666	1,666	1,362	1,362
	<u>1,331,953</u>	<u>1,128,118</u>	<u>1,225,526</u>	<u>1,084,756</u>

The average number of employees during the year was:	<b>2021 Group</b>	<b>2021 Company</b>	<b>2020 Group</b>	<b>2020 Company</b>
Charitable activities	33	30	30	30
Management and administration	2	2	2	2
Trading activities	16	-	22	-
	<u>51</u>	<u>32</u>	<u>54</u>	<u>32</u>

Full time equivalents				
Charitable activities	32	30	30	30
Management and administration	2	2	2	2
Trading activities	10	-	12	-
	<u>44</u>	<u>32</u>	<u>44</u>	<u>32</u>

	<b>2021 Group £</b>	<b>2021 Company £</b>	<b>2020 Group £</b>	<b>2020 Company £</b>
Total benefits received by key management personnel	187,458	146,307	168,046	127,796
	<u>187,458</u>	<u>146,307</u>	<u>168,046</u>	<u>127,796</u>

	<b>2021 Group</b>	<b>2021 Company</b>	<b>2020 Group</b>	<b>2020 Company</b>
Number of employees receiving benefits in excess of £60,000				
Emoluments £60,000-£70,000	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

15 COMPARATIVES FOR THE GROUP STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>INCOME</b>			
<b>Income and endowments from:</b>			
Donations and legacies	25,000	2,869	27,869
Charitable activities	714,767	901,255	1,616,022
<b>Other trading activities</b>	452,636	-	452,636
<b>Other income</b>	41,463	-	41,463
<b>Investment income</b>	821	-	821
<b>Total incoming resources</b>	<u>1,234,687</u>	<u>904,124</u>	<u>2,138,811</u>
<b>EXPENDITURE</b>			
Charitable activities	923,378	876,332	1,799,710
Other trading activities	431,022	-	431,022
<b>Total resources expended</b>	<u>1,354,400</u>	<u>876,332</u>	<u>2,230,732</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TAXATION</b>	(119,713)	27,792	(91,921)
Taxation	(537)	-	(537)
<b>NET INCOME /(EXPENDITURE) AFTER TAXATION</b>	<u>(120,250)</u>	<u>27,792</u>	<u>(92,458)</u>
Transfers between funds	33,686	(33,686)	-
<b>Net movement in funds</b>	<u>(86,564)</u>	<u>(5,894)</u>	<u>(92,458)</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>			
<b>Net (outgoing)/ incoming resources for the year</b>			
<b>Funds brought forward as at 1 April 2019</b>	743,203	424,309	1,167,512
<b>Funds carried forward as at 31 March 2020</b>	<u>656,639</u>	<u>418,415</u>	<u>1,075,054</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

16	Tangible fixed assets	Freehold land and buildings	Leasehold property improvements	Fixtures and fittings	Office equipment	Computer equipment	Totals
Group	£	£	£	£	£	£	£
<b>Cost</b>							
At 1 April 2020	44,163	150,342	44,907	2,563	31,095	273,070	
Additions	-	-	-	-	10,152	10,152	
At 31 March 2021	<u>44,163</u>	<u>150,342</u>	<u>44,907</u>	<u>2,563</u>	<u>41,247</u>	<u>283,222</u>	
<b>Depreciation</b>							
At 1 April 2020	22,234	25,142	35,829	2,563	23,513	109,281	
Charge for the year	967	6,162	2,383	-	3,231	12,743	
At 31 March 2021	<u>23,201</u>	<u>31,304</u>	<u>38,212</u>	<u>2,563</u>	<u>26,744</u>	<u>122,024</u>	
<b>Net Book Values</b>							
At 31 March 2021	<u>20,962</u>	<u>119,038</u>	<u>6,695</u>	<u>-</u>	<u>14,503</u>	<u>161,198</u>	
At 31 March 2020	<u>21,929</u>	<u>125,200</u>	<u>9,078</u>	<u>-</u>	<u>7,582</u>	<u>163,789</u>	
Company	£	£	£	£	£	£	£
<b>Cost</b>							
At 1 April 2020	44,163	150,342	20,620	2,563	31,095	248,783	
Additions	-	-	-	-	10,152	10,152	
At 31 March 2021	<u>44,163</u>	<u>150,342</u>	<u>20,620</u>	<u>2,563</u>	<u>41,247</u>	<u>258,935</u>	
<b>Depreciation</b>							
At 1 April 2020	22,234	25,142	20,473	2,563	23,513	93,925	
Charge for the year	967	6,162	147	-	3,231	10,507	
At 31 March 2021	<u>23,201</u>	<u>31,304</u>	<u>20,620</u>	<u>2,563</u>	<u>26,744</u>	<u>104,432</u>	
<b>Net Book Values</b>							
At 31 March 2021	<u>20,962</u>	<u>119,038</u>	<u>-</u>	<u>-</u>	<u>14,503</u>	<u>154,503</u>	
At 31 March 2020	<u>21,929</u>	<u>125,200</u>	<u>147</u>	<u>-</u>	<u>7,582</u>	<u>154,858</u>	

The land and buildings shown above include land at an estimated original cost of £20,000 (2020 - £20,000). All fixed assets held are in furtherance of the charity's objects.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 17 Fixed asset investments (Company)

	2021 £	2020 £
Shares in group undertakings:		
Dudley CVS Enterprises Limited	100	100
Psiams Systems Limited	100	100
	<u>200</u>	<u>200</u>

Both of the companies are wholly owned trading subsidiary companies, incorporated in the UK (England and Wales). The activities of these companies are included in the consolidated financial statements.

A summary of the subsidiaries' trading results is set out below.

	Dudley CVS Enterprises Limited 2021 £	Dudley CVS Enterprises Limited 2020 £	Psiams Systems Limited 2021 £	Psiams Systems Limited 2020 £
Total Income	209,179	338,334	86,710	83,067
Total Expenditure	<u>210,990</u>	<u>338,871</u>	<u>86,710</u>	<u>83,067</u>
Profit/(Loss) for the year	<u>(1,811)</u>	<u>(537)</u>	<u>-</u>	<u>-</u>
Net assets/(liabilities)	<u>2,919</u>	<u>4,730</u>	<u>(91,816)</u>	<u>(91,816)</u>
<b>18 Stocks</b>	<b>2021 Group £</b>	<b>2021 Company £</b>	<b>2020 Group £</b>	<b>2020 Company £</b>
Bar stocks	5,617	-	7,838	-
	<u>5,617</u>	<u>-</u>	<u>7,838</u>	<u>-</u>
<b>19 Debtors: amounts falling due within one year</b>	<b>2021 Group £</b>	<b>2021 Company £</b>	<b>2020 Group £</b>	<b>2020 Company £</b>
Trade debtors	51,043	18,062	60,447	4,921
Grants receivable	119,182	119,182	149,932	149,932
Prepayments and accrued income	36,168	29,025	43,386	42,348
Other debtors	53,085	50,622	39,304	33,303
	<u>259,478</u>	<u>216,891</u>	<u>293,069</u>	<u>230,504</u>
<b>20 Creditors: amounts falling due within one year</b>	<b>2021 Group £</b>	<b>2021 Company £</b>	<b>2020 Group £</b>	<b>2020 Company £</b>
Trade creditors	49,614	32,797	69,878	53,349
Amounts owed to group companies	-	80,743	-	16,666
Accruals and deferred income	224,149	54,737	230,726	125,997
Social security and other taxes	35,007	35,007	35,604	34,421
Other creditors	23,071	23,071	54,083	29,087
	<u>331,841</u>	<u>226,355</u>	<u>390,291</u>	<u>259,520</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

21	Provisions for liabilities	2021 Group £	2021 Company £	2020 Group £	2020 Company £
	Deferred tax				
	Capital allowances in excess of depreciation	1,272	-	1,697	-
		<u>1,272</u>	<u>-</u>	<u>1,697</u>	<u>-</u>

### 22 Financial commitments

#### Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than one year	67,463	68,557
Later than one and not later than five years	247,551	262,178
Later than five years – land and buildings	1,081,555	1,142,055
	<u>1,396,569</u>	<u>1,472,790</u>

The lease payments for land and buildings, £1,384,055 (2020 - £1,444,555), will only be paid if agreed outcomes are not met.

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 23 Movement in funds

Group	Balance at 1 April 2020 £	Net movement in funds £	Transfers between funds £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General fund	239,281	89,684	6,759	335,724
Designated funds (note 24)	417,358	(174,638)	-	242,720
	<u>656,639</u>	<u>(84,954)</u>	<u>6,759</u>	<u>578,444</u>
<b>Restricted funds</b>				
Toy Appeal	985	(785)	-	200
Children's officer	176,401	(14,058)	-	162,343
Carer's co-ordinator	-	(1,935)	1,935	-
Small Grants	52,593	(3,725)	-	48,868
Big Local - East Coseley	-	34,484	-	34,484
Healthwatch Dudley	21,541	3,721	-	25,262
Refurbishment fund	65,000	(3,000)	-	62,000
A&E HIU Social Prescribing	33,669	(24,975)	(8,694)	-
Emergent Cultures	58,928	(2,218)	-	56,710
Covid -19	9,298	(1,166)	-	8,132
Winter Warmth	-	4,572	-	4,572
Holiday Activity	-	1,974	-	1,974
Workforce Capacity	-	17,147	-	17,147
IT Replacement	-	9,027	-	9,027
	<u>418,415</u>	<u>19,063</u>	<u>(6,759)</u>	<u>430,719</u>
	<u>1,075,054</u>	<u>(65,891)</u>	<u>-</u>	<u>1,009,163</u>

Net movements in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,056,065	966,381	-	89,684
Designated funds (note 24)	74,118	248,756	-	(174,638)
	<u>1,130,183</u>	<u>1,215,137</u>	<u>-</u>	<u>(84,954)</u>
<b>Restricted funds</b>				
Toy Appeal	2,326	3,111	-	(785)
Children's officer	88,205	102,263	-	(14,058)
Carer's co-ordinator	41,350	43,285	-	(1,935)
Small Grants	16,090	19,815	-	(3,725)
Big Local -East Coseley	162,960	128,476	-	34,484
Healthwatch Dudley	213,500	209,779	-	3,721
Refurbishment fund	-	3,000	-	(3,000)
A&E HIU Social Prescribing	25,989	50,964	-	(24,975)
Emergent Cultures	150,524	152,742	-	(2,218)
Covid 19	30,000	31,166	-	(1,166)
Winter Warmth	62,000	57,428	-	4,572
Holiday Activity	60,000	58,026	-	1,974
Workforce Capacity	175,000	157,853	-	17,147
IT Replacement	9,282	255	-	9,027
	<u>1,037,226</u>	<u>1,018,163</u>	<u>-</u>	<u>19,063</u>
<b>Total funds</b>	<u>2,167,409</u>	<u>2,233,300</u>	<u>-</u>	<u>(65,891)</u>

# DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

### 23 Movement in funds (continued)

Company	Balance at 1 April 2020 £	Net movement in funds £	Transfers between funds £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General fund	234,651	91,495	6,759	332,905
Designated funds (note 24)	417,358	(174,638)	-	242,720
	<u>652,009</u>	<u>(83,143)</u>	<u>6,759</u>	<u>575,625</u>
<b>Restricted funds</b>				
Toy Appeal	985	(785)	-	200
Children's officer	176,401	(14,058)	-	162,343
Carer's co-ordinator	-	(1,935)	1,935	-
Small Grants	52,593	(3,725)	-	48,868
Big Local - East Coseley	-	34,484	-	34,484
Healthwatch Dudley	21,541	3,721	-	25,262
Refurbishment fund	65,000	(3,000)	-	62,000
A&E HIU Social Prescribing	33,669	(24,975)	(8,694)	-
Emergent Cultures	58,928	(2,218)	-	56,710
Covid - 19	9,298	(1,166)	-	8,132
Winter Warmth	-	4,572	-	4,572
Holiday Activity	-	1,974	-	1,974
Workforce Capacity	-	17,147	-	17,147
IT Replacement	-	9,027	-	9,027
	<u>418,415</u>	<u>19,063</u>	<u>(6,759)</u>	<u>430,719</u>
<b>Total funds</b>	<u>1,070,424</u>	<u>(64,080)</u>	<u>-</u>	<u>1,006,344</u>

Net movements in funds included in the above are as follows:

Company	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	882,869	717,256	-	165,613
Designated funds (note 24)	-	248,756	-	(248,756)
	<u>882,869</u>	<u>966,012</u>	<u>-</u>	<u>(83,143)</u>
<b>Restricted funds</b>				
Toy Appeal	2,326	3,111	-	(785)
Children's officer	88,205	102,263	-	(14,058)
Carer's co-ordinator	41,350	43,285	-	(1,935)
Small Grants	16,090	19,815	-	(3,725)
Big Local - East Coseley	162,960	128,476	-	34,484
Healthwatch Dudley	213,500	209,779	-	3,721
Refurbishment fund	-	3,000	-	(3,000)
A&E HIU Social Prescribing	25,989	50,964	-	(24,975)
Emergent Cultures	150,524	152,742	-	(2,218)
Covid -19	30,000	31,166	-	(1,166)
Winter Warmth	62,000	57,428	-	4,572
Holiday Activity	60,000	58,026	-	1,974
Workforce Capacity	175,000	157,853	-	17,147
IT Replacement	9,282	255	-	9,027
	<u>1,037,226</u>	<u>1,018,163</u>	<u>-</u>	<u>19,063</u>
<b>Total funds</b>	<u>1,920,095</u>	<u>1,984,175</u>	<u>-</u>	<u>(64,080)</u>

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

24 Designated funds	Balance at 1 April 2020 £	Designated/ (released) during the year £	Expenditure incurred £	Balance at 31 March 2021 £
The trustees undertake an annual review of their future plans and designate amounts out of unrestricted funds accordingly. The position at 31 March 2021 is:				
<b>Income</b>				
Staff Costs	200,000	69,693	69,693	200,000
Information Technology	15,000	4,425	14,425	5,000
Grants	181,158	-	164,038	17,120
<b>Capital</b>				
Garage	21,200	-	600	20,600
	<u>417,358</u>	<u>74,118</u>	<u>248,756</u>	<u>242,720</u>

### 25 Funds of the charity

#### Description of restricted funds

These are the specific projects that the charity has been requested to operate. Unless otherwise stated these projects are funded by specific grants from Dudley Metropolitan Borough Council (DMBC).

#### Toy appeal

This project ensures that children, who would otherwise receive nothing at Christmas, are given a gift or enjoy an outing such as a trip to the pantomime or a Christmas Party.

#### Children's' officer

Facilitates effective networking across the voluntary sector child care agencies promoting the development of services and consulting parents and children on the Borough Children's Services Plan.

#### Small grants

This comprises individual grants of less than £20,000 from all sources.

#### Big Local – East Coseley

Supported through Big Local and administered by Local Trust for the Big Lottery Fund to promote the £1 million coming to East Coseley and gather community visions for the area from as wide a range of individuals, groups and organisations as possible. This is being done through production of an area newsletter, regular Forum meetings, community activities, engagement and outreach and a small community grants programme.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 25 Funds of the charity (continued)

##### **Asset Based Health Improvement**

Funded by Dudley CCG, this is to fund the provision of an asset based health improvement project, involving community led asset based health improvement activities and strategic stakeholder engagement to pilot and evaluate such an approach.

##### **Carers' Co-Ordinator**

Funded by Dudley CCG, this project is to promote partnership working in the acute hospital setting, linking the voluntary sector with statutory partners, to achieve recognition, assessment, intervention and support for carers.

##### **Healthwatch Dudley**

Funded by Dudley MBC, and set out under The Health And Social Care Act 2012, the aim of local Healthwatch will be to give citizens and communities a stronger voice to influence and challenge how health and social care services are provided within their locality.

##### **Refurbishment Fund**

A grant from Dudley MBC to assist in the major refurbishment work of the former Day Care Centre in Stafford Street, Dudley and the Brierley Hill Civic Hall, following asset transfers to Dudley CVS.

##### **A&E High Intensity User Social Prescribing Project**

Funded by Dudley CCG and match funded on a sliding scale by Dept. of Health this aims to reduce instances of extreme sole attendances at A&E departments by tackling the various social issues involved.

##### **Emergent Cultures**

Funded by Big Lottery Fund, a three year project to continue the Company's pilot of the Co-Lab Dudley project. Seeking to be a catalyst and support system for the people of Dudley to develop opportunities to collaborate with each other, making, sharing and learning together thus enabling them to be better connected and lead healthier and happier lives.

##### **Covid-19**

A grant received from Dudley MBC for costs relating to the Borough's Covid-19 pandemic response, topped up by a further grant this year to administer Covid-19 welfare grants to individuals in need

##### **Winter Warmth (Covid Local Support Grant)**

A grant from Dudley MBC to facilitate the provision of direct assistance to support families with children, struggling with the costs of food, energy and water bills and other associated costs as a result of the Covid-19 pandemic

##### **Holiday Activity**

A grant from Dudley MBC to facilitate the provision of healthy food and enriching activities to disadvantaged children over the school holidays

##### **Workforce Capacity**

A grant from Dudley MBC to VCS organisations for expenditure to alleviate the effects of the Covid-19 pandemic e.g. equipment for staff for home working etc.

## DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

#### 25 Funds of the charity (continued)

##### **IT Replacement**

A grant from the Workforce Capacity fund used for equipment for staff working at home

##### **Unrestricted funds – income**

###### **Core services**

This is the general fund of the charity mainly funded by DMBC and Dudley CCG and used to provide capacity building to voluntary and charitable groups throughout the Borough. The Service Level Agreement also includes the Volunteer Bureau and Community Care projects as well as Integrated Services, being a designated fund, as part of Dudley CVS core activities.

Transfers are made from this fund to make good any shortfall in funding for the specific projects of the charity.

##### **Unrestricted funds – designated**

###### **Staff Costs**

This fund is a provision for two posts which the Board have decided to fund directly from reserves and a proposed annual designation to enable certain externally funded projects to continue.

###### **Information Technology**

This fund is in respect of anticipated costs to update the company's website.

###### **Grants**

Funds from Dudley CCG with the purpose of enabling active participation and representation of the voluntary and community sector in integrated care services in Dudley borough and Development of and Support to Patient Participation Groups.

##### **Unrestricted funds – capital**

###### **Garage**

This fund represents the garage previously purchased with a grant from DMBC.

## **DUDLEY COUNCIL FOR VOLUNTARY SERVICE**

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

#### **26 Limited liability**

The company is a registered charity and has been granted the power to dispense with the word “Limited” from its name.

The liability of the members is limited by guarantee to a sum not exceeding £1 in the event of the company being wound up.

#### **27 Related Party Disclosures**

The charity has two wholly owned trading subsidiaries which are incorporated in the UK (England and Wales). The activities of these companies are included in the consolidated financial statements. The charity has taken advantage of the exemptions under FRS 102 not to disclose related party transactions.

Dudley CVS Enterprises Limited (Company number 09482845) operates events, promotional activities and bar and catering at Brierley Hill Civic Hall.

Psiams Systems Limited (Company number 10000491) provides information technology services.