

**Voluntary Action North Somerset Limited**  
(A Charitable Company Limited by Guarantee)

**Annual Report and Financial Statements**

**For the Year Ended 31 March 2022**

**Company Number: 03466492**  
**Charity Registered in England and Wales Number: 1065916**

# Voluntary Action North Somerset Limited

## Contents

For the Year Ended 31 March 2022

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	<u>Page</u>
Reference and Administrative Details	2
Trustee Directors' Report	3 – 8
Independent Examiners' Report	9
Statement of Financial Activities	10
Balance Sheet	11
Cashflow Statement	12
Notes to the Financial Statements	13 – 27

# Voluntary Action North Somerset Limited

Reference and Administrative Details

For the Year Ended 31 March 2022

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**Charity Name** Voluntary Action North Somerset Limited

**Trustee Directors** D Lloyd-Evans  
N Salter  
K Scott  
S Shillabeer

**Chief Executive** P Lucock

**Registered Office** Weston Court  
Oldmixon Crescent  
Weston-Super-Mare  
North Somerset  
BS24 9AU

**Independent Examiner** Michelle Ferris FCA  
Albert Goodman LLP  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

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

## **Voluntary Action North Somerset Limited**

### **Trustee Directors' Report**

For the Year Ended 31 March 2022

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The trustees, who are also directors for the purposes of the Companies Act, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Statement of Recommended Practice (SORP FRS 102- implemented 1 January 2019), and are in accordance with the special provision relating to small companies within Part 15 of the Companies Act 2006.

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

#### Governing document

The charity is controlled by its governing document, dated 30th November 1997, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In the event of the company being wound up, members liability is restricted to £10. The charity, commonly known as VANS, is a registered charity number 1065916 and a company limited by guarantee number 03466492.

#### Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law. The following trustees served during the year and since the year end:

S Green (resigned 27 July 2021)  
D Lloyd-Evans  
N Salter  
K Scott  
S Shillabeer

Processes for the election of the trustees are covered by the Articles and there is a policy and procedures for the co-option of the trustees.

We seek to have a board of trustees which has a good understanding of the voluntary, community and social enterprise sector (VCSE) and is representative of our diverse membership. In addition, we seek to have trustees with relevant business experience to ensure that we are compliant with our fiduciary responsibilities. Trustees can be co-opted or elected at the AGM. No external body has the right to appoint trustees.

#### Induction and training of new trustees

To help Trustees understand their role and responsibilities an induction pack has been developed that supports trustees new to the role. The Chair conducts an annual 'conversation' with each trustee and holds four trustee seminars per year covering relevant issues. Trustees are encouraged to keep themselves up to date with Charity legislation, through relevant third-party websites and through attending training when required.

#### Organisational structure

Voluntary Action North Somerset is overseen by the Board of Trustees. As charity trustees they are responsible for complying with all relevant legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. The Committee meets a minimum of four times a year to review performance and key risks with additional ad-hoc meetings being held if required.

## Voluntary Action North Somerset Limited

### Trustee Directors' Report

For the Year Ended 31 March 2022

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Day to day responsibility for the running of the organisation is delegated to the Chief Executive Officer and the team of paid employees.

#### Wider network

Whilst maintaining its independence, VANS works together with many other organisations - local, regional, and national to achieve its objectives. These include but are not exclusive to; North Somerset Leaders Forum, North Somerset Wellbeing Collective, The West of England Civil Society Partnership, BNSSG Clinical Commissioning Group, North Somerset Council and Sirona care and health. VANS as an organisation is viewed as a champion for meaningful collaborative partnership working.

#### Related parties

The charity is a member of The National Association for Voluntary and Community Action (NAVCA) and the National Association of Voluntary Organisations (NCVO), incorporating Volunteer England.

As agreed by the board of trustees, the Chief Executive holds the positions of Director of the West of England Civil Society Community Interest Company and Director of the North Somerset Wellbeing Collective.

#### Risk Management

The trustees have a duty to identify and review risk to which the charity is exposed and to ensure appropriate mitigations are in place to provide reasonable assurance against malpractice and error. The Board of Trustees has identified the major risks to which they believe the organisation may be exposed, these are reviewed dependent on need and systems implemented to mitigate against them.

The main areas of risk that have been identified are:

- Achieving long term financial sustainability – although much of this is determined by the continuation of ongoing contracts, a pipeline of projects aligning to the charity's strategic ambitions is regularly monitored by trustees.
- Changing needs and expectations of funders, clients, and the public – this is a continual risk, reviewed regularly with sense checks undertaken on CEO and through staff performance. Relationship management and regular feedback from relevant stakeholders enables the charity to monitor quality and visibility of its services.
- Compliance with legal frameworks – as an accredited volunteer centre, our ability to meet the requirements of our awarding body and the opportunity for re-accreditation are vital to maintain such status. An in-year internal evaluation is undertaken of all systems, processes, and policies to ensure adherence.
- Finance and Accounting – an in-house bookkeeper is employed to oversee internal financial management alongside our treasurer. An independent examiner from Albert Goodman has been appointed to perform the examination in this financial year.
- Governance and Policy – to maintain a functional board, additional trustees will be recruited with suitable skills and experience to support the strategic direction of the charity. Alongside which, a full governance and policy review will be completed to ensure that the charity demonstrates best practice in all we do.

*Covid19 – though not now seen as an area of ongoing risk, the pandemic had an impact on all areas previously identified. The board has consistently taken steps to consider mitigations against the known and potential risks stemming from any ongoing challenges concerning Covid19.*

## Voluntary Action North Somerset Limited

Trustee Directors' Report

For the Year Ended 31 March 2022

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### Objectives and Activities

#### Vision, Aims and Objects

VANS work towards the "Vision" that:

**Everyone** in North Somerset will be encouraged and supported **to engage in** some form of **volunteering**, supporting people in communities around them, whilst enhancing their own health and well-being.

Our "Mission Statement":

To **represent, develop** and **empower** the voluntary, community, faith, and social enterprise sector in North Somerset, to be at the forefront of positive social change and development.

The charity's objects and principal activities are to:

Promote any charitable purposes for the benefit of the community in the area and in particular the advancement of education, the protection of health and the relief of poverty sickness and distress. Promote and organise co-operation in the achievement of the above purposes and to that end:

- a) to advise and support persons willing to volunteer.
- b) to promote volunteering and community involvement and provide a centre.
- c) to promote advise and support voluntary and community organisations.
- d) to bring together in council representatives of voluntary and community organisations and statutory authorities within the area of benefit.
- e) to cooperate and work in partnership with other organizations and statutory authorities.
- f) to represent the interests of voluntary and community organisations.

#### Public benefit

VANS as an organisation meets the Charity Commission's public benefit criteria under both the advancement of citizenship and community development headings. All projects delivered by VANS are designed by funders to deliver specific public benefit.

The trustees state that they have complied with their duty to have due regard to the commissions public benefit guidance when exercising any powers or duties to which guidance is relevant. The trustees also confirm that they have complied with section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

### Achievement and Performance

#### Charitable activities

The main areas of charitable activity are the provision of capacity building, strategic development and volunteering related services, to individuals, voluntary, community and social enterprise sector groups and organisations in North Somerset. Another primary role is to act as voluntary sector representatives on a number of strategic forums.

VANS is contracted to deliver volunteer coordination and volunteer related services to a number of commissioners, alongside providing volunteer brokerage through the North Somerset Online Volunteer Centre.

## **Voluntary Action North Somerset Limited**

Trustee Directors' Report

For the Year Ended 31 March 2022

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### Key achievements

As the umbrella organisation for the Voluntary, Community, Faith and Social Enterprise (VCSE) sector for North Somerset, VANS plays a key role in supporting charitable, community interest and unconstituted groups to meet the needs of people in our communities.

The year saw successes with funding achieved from multiple sources to build and develop volunteer provision throughout Bristol, North Somerset and South Gloucestershire (BNSSG), alongside achieving funding to enable VANS to better support communities of interest through an equalities role. The charity also launched a pilot programme supporting employability delivery to enable residents to access volunteering as a routeway to employment.

VANS received funding from forty sources ranging from £1 to £0.1m to enable delivery of services to communities across North Somerset and further afield. Staffing levels increased by a quarter from eight full time equivalents in 2020-21, to twelve by the end of 2021-22. These roles enable VANS to meet demand on directly delivered volunteer services and to provide additional direct support to further enable the empowerment of the VCFSE sector in North Somerset.

For a detailed overview of all programme delivery, refer to the VANS Impact Report for 2021-22.

The pipeline of projects for 2022-23 has strengthened the position of the VANS to further secure its position through the next financial year.

### Financial Review

Financial performance through 2021-22 financial year were significantly improved through the delivery of new volunteer contracts across North Somerset and further afield. VANS has been successful in recruiting skilled individuals to deliver these contracts throughout the year. The flexibility of the whole staff team together with that of our key contract funders has continued to enable delivery to be effective, high quality and with VANS remaining as the main focal point for infrastructure in North Somerset.

A full breakdown of the charity's income streams, and expenditure is set out within the accounts and explained within the Impact Report for 2021-22.

Overall, with the support of our key contract funders and the continued growth in volunteer service delivery, the financial position of the organisation remained in a stable position. As a result, VANS is able to report an improved financial position with operational reserves at circa 120% of the level set by the trustees – 12 months of the charitable expenditure.

### Reserves policy

The trustees examine the charity's requirements for reserves in light of the main risks to the organisation. Unrestricted reserves are needed to deal with expenditure which could arise, and which is not provided for in the annual budgeting process. This could include emergency repairs or replacement of essential equipment or significant loss of revenue streams.

Given the experience of the Covid pandemic and the impact that such a future event could have on the organisation the Trustees consider it a prudent objective that long term a level of Operating reserves, equal to a minimum of 12 months of charitable expenditure as set out on the budget for the forthcoming year – circa £100k, should be maintained.

## **Voluntary Action North Somerset Limited**

### **Trustee Directors' Report**

For the Year Ended 31 March 2022

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The current level of reserves meets the Operating Reserve Fund level that has been agreed by the Board of trustees, the aim will be to maintain the Operating Reserve Fund to the agreed level over the following two financial years. The Operating Reserve Fund is funded with surplus unrestricted operating funds. In order to maintain the Operating Reserve Fund at the agreed level, the organisation will seek to maintain investment from project delivery, as well as undertaking fund raising campaigns, increasing earned income through the development of internal revenue streams and ensuring that expenditure is kept to a reasonable level.

#### Investment Policy

VANS Income and Expenditure is small and as a consequence the organisation does not have sufficient funds to invest in longer-term investments such as stocks and shares. The Organisation has therefore adopted a low-risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies. Reserves and funding received in advance for projects are held in an interest-bearing deposit account with our bankers, Charities Aid Foundation Bank.

#### Principle Funding Sources

The principal funding sources for the charity were commissions from North Somerset Council, North Bristol NHS Trust and Sirona care and health. The funding from these bodies was for delivery of services. Additional income of £42.6k was generated from the range of projects undertaken by the charity throughout the year.

There are no related party transactions and all principal funding sources are shown in the notes of the financial activities.

#### **Plans for future periods**

VANS Strategic Plan for 2022-focussed on our role in capacity building, whilst maintaining a pipeline of projects which meet the charity's overall objectives and/or address demand where need is identified. Our aim, as always, is to work in partnership and source investment to build a thriving VCFSE sector for North Somerset.

Our team is our main asset, in line with this we continue to develop the staff, trustees and our volunteers to achieve positive outcomes for the individuals and organisations that we represent.

As with last year, our focus for the coming year in line with our current strategic plan will be to:

- Strengthen the infrastructure offer to the sector, providing VCSE's with timely support and guidance.
- Through a person-centred approach, enable residents to have a strong voice, ensuring the needs of individuals are met locally.
- Further VANS outreach through capacity building, proactive communications and asset-based community development.
- Expand our project base and partnership opportunities to raise the profile of volunteers.
- Be the catalyst for change by helping to maximise the potential of funding to the sector.

As the VSCE infrastructure body for N-Somerset we intend to work directly with commissioners, funders and the VCSE sector to expand provision to meet changing demand and identify new opportunities where possible.

Our strategic role in influencing will be vital to stabilising, securing and strengthening opportunities for the sector as we move through the next year.



## **Voluntary Action North Somerset Limited**

Trustee Directors' Report

For the Year Ended 31 March 2022

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### **Statement of Trustees Responsibilities**

The trustees (who are also directors of Voluntary Action North Somerset for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with 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).

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 of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 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.

This report has been prepared in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Approved by order of the board on 23<sup>rd</sup> September 2022 and signed on their behalf by:

**D Lloyd-Evans**  
Trustee

**N Salter**  
Trustee

## **Voluntary Action North Somerset Limited**

Independent Examiners' Report to the Members and Trustees  
For the Year Ended 31 March 2022

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### **Independent examiners report to the Trustees of Voluntary Action North Somerset Limited**

I report to the charity trustees on my examination of the accounts of Voluntary Action North Somerset Limited ("the Company") for the year ended 31 March 2022.

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

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

#### **Michelle Ferris BSc (Hons) FCA DChA**

Albert Goodman LLP  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

Date: 06/12/2022

**Voluntary Action North Somerset Limited**

Statement of Financial Activities (including an Income and Expenditure account)

For the Year Ended 31 March 2022

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	Notes	Unrest- ricted Funds £	Rest- ricted Funds £	Total 2022 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total 2021 £
<b>Income from:</b>							
Donations and general grants	2	-	466	466	601	-	601
Charitable activities	3	188,512	544,717	733,229	33,164	246,389	279,553
Investment income	4	18	-	18	26	-	26
<b>Total income</b>		<b>188,530</b>	<b>545,183</b>	<b>733,713</b>	<b>33,791</b>	<b>246,389</b>	<b>280,180</b>
<b>Expenditure on:</b>							
Charitable expenditure	5	147,724	268,257	415,981	50,883	133,038	183,921
<b>Total expenditure</b>		<b>147,724</b>	<b>268,257</b>	<b>415,981</b>	<b>50,883</b>	<b>133,038</b>	<b>183,921</b>
<b>Net income/(expenditure) before transfers</b>		<b>40,806</b>	<b>276,926</b>	<b>317,732</b>	<b>(17,092)</b>	<b>113,351</b>	<b>96,259</b>
Transfer between funds	11	25,651	(25,651)	-	98,844	(98,844)	-
<b>Net movement in funds</b>		<b>66,457</b>	<b>251,275</b>	<b>317,732</b>	<b>81,752</b>	<b>14,507</b>	<b>96,259</b>
<b>Reconciliation of funds</b>							
<b>Fund balances at 01 April 2021</b>		<b>85,103</b>	<b>22,362</b>	<b>107,465</b>	<b>3,351</b>	<b>7,855</b>	<b>11,206</b>
<b>Fund balances at 31 March 2022</b>	11	<b>151,560</b>	<b>273,637</b>	<b>425,197</b>	<b>85,103</b>	<b>22,362</b>	<b>107,465</b>

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities incorporates the income and expenditure account.

**Voluntary Action North Somerset Limited - Company Registration Number: 03466492**

## Balance Sheet

As at 31 March 2022

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	Notes	2022	2021
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	7	-	-
<b>Current assets</b>			
Debtors	8	226,078	59,879
Cash at bank and in hand	9	291,665	203,673
		<u>517,743</u>	<u>263,552</u>
<b>Creditors</b>			
Amounts falling due within one year	10	(92,546)	(156,087)
<b>Net current assets</b>		<u>425,197</u>	<u>107,465</u>
<b>Net assets</b>		<u><u>425,197</u></u>	<u><u>107,465</u></u>
<b>Funds</b>			
<b>Unrestricted funds</b>			
General funds	11	128,692	85,103
Designated funds	11	22,868	-
		<u>151,560</u>	<u>85,103</u>
<b>Restricted funds</b>	11	<u>273,637</u>	<u>22,362</u>
<b>Net assets</b>		<u><u>425,197</u></u>	<u><u>107,465</u></u>

These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board of Trustees for issue on 23<sup>rd</sup> September 2022 and signed on their behalf by:

**D Lloyd-Evans**  
Trustee

**N Salter**  
Trustee

**Voluntary Action North Somerset Limited**

## Cashflow

For the Year Ended 31 March 2022

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		<b>Total 2022 £</b>	<b>Total 2021 £</b>
	<b>Notes</b>		
<b>Cash flows from operating activities</b>			
Net movements in funds for the year		317,732	96,259
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	7	-	-
Finance income	4	(18)	(26)
		<hr/>	<hr/>
		317,714	96,233
Working capital adjustments			
(Increase)/decrease in debtors	8	(166,199)	(59,704)
Increase/(decrease) in creditors	10	(63,541)	102,280
		<hr/>	<hr/>
Net cash flow from operations		87,974	138,809
<b>Cash flows from investing activities</b>			
Interest received	4	18	26
		<hr/>	<hr/>
Net increase/(decrease) in cash and cash equivalents		87,992	138,835
		<hr/> <hr/>	<hr/> <hr/>
<b>Reconciliation of net debt</b>			
Cash and cash equivalents at the beginning of the reporting period		203,673	64,838
Net increase/(decrease) in cash and cash equivalents		87,992	138,835
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		291,665	203,673
		<hr/> <hr/>	<hr/> <hr/>

# Voluntary Action North Somerset Limited

Notes to the Financial Statements

For the Year Ended 31 March 2022

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## 1 Accounting Policies

### 1.1 General information and basis of accounting

Voluntary Action North Somerset is a company limited by guarantee incorporated in the United Kingdom under the Companies Act. The maximum liability of each member is limited to £10. The address of the registered office is given on page 2. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 3-8.

The financial statements have been prepared in £ sterling on the historical cost basis and in accordance with accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)- (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### 1.2 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income. The valuation of donated services is not quantified within the Statement of Financial Activities.

Donation income is received by way of general grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Income from grants, relating to specifically the provision of goods or services as part of charitable activities or services to clients are included in full in the Statement of Financial Activities when receivable and in the period in which they relate to. Grants are deferred when the monies have been received in advance of the period in which they relate to.

Other trading activities income includes income relating to fundraising and is included in the Statement of Financial Activities when receivable.

Investment income is included when receivable.

### 1.3 Government grants

Government grants are accounted for when unconditionally due and reasonable assurance can be gained that it will be received. Where funds are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate. Where funds have not been received in a specified period, these funds will be accrued in debtors and recognised in the period to which they relate. Not all grants received have conditions and performance indicators attached, where this is the case, the income is included within donations. Performance related grants are included within Charitable Activities income.

### 1.4 Donated services

In accordance with the Charities SORP (FRS 102), unpaid volunteer time is not recognised in the financial statements. Where services have been donated to the charity, these are recognised on the basis of the value of the gift to the charity, with a corresponding entry in both donations income and the relevant expenditure line.

## Voluntary Action North Somerset Limited

Notes to the Financial Statements

For the Year Ended 31 March 2022

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### 1.5 Expenditure

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its clients. Direct costs are allocated to such activities and those costs of an indirect nature necessary to support them are shown as contributions to core expenditure.

Other support costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

### 1.6 Fixed assets

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rate:-

Fixtures and fittings – 20% per annum straight line basis

Fixed assets are valued at cost less depreciation.

### 1.7 Debtors

Accrued income is recognised at the settlement amount due and prepayments are valued at the amount prepaid.

### 1.8 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### 1.9 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

### 1.10 Taxation

The organisation is a registered charity and is therefore not liable to corporation tax to the extent that income and gains are applied to the charitable objectives of the charity.

### 1.11 Pension contributions

The charity operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

### 1.12 Allocation of costs

A pre-determined amount of overhead expenditure on each project is calculated and transferred from the project to overheads as a contribution.

## **Voluntary Action North Somerset Limited**

Notes to the Financial Statements

For the Year Ended 31 March 2022

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### **1.13 Fund accounting**

General funds are unrestricted funds receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds assigned for specific purposes by the trustees.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

### **1.14 Operating leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

### **1.15 VAT**

The charity is not VAT registered and therefore all costs are inclusive of VAT.



**Voluntary Action North Somerset Limited**

Notes to the Financial Statements

For the Year Ended 31 March 2022

**2 Donations and general grants**

	<b>Unre- stricted funds</b>	<b>Rest- ricted funds</b>	<b>Total 2022</b>	<b>Unre- stricted funds</b>	<b>Rest- ricted funds</b>	<b>Total 2021</b>
<b>Donations</b>						
Donations & gifts	-	466	466	601	-	601
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	466	466	601	-	601
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
The income above is made up of:						
Received in year	-	466	466	18,699	-	18,699
Deferred income carried forward	-	-	-	(18,098)	-	(18,098)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	466	466	601	-	601
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Where grants are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate.

**Voluntary Action North Somerset Limited**

Notes to the Financial Statements

For the Year Ended 31 March 2022

**3 Incoming resources from charitable activities**

	Unre- stricted funds £	Rest- stricted funds £	Total 2022 £	Unre- stricted funds £	Rest- stricted funds £	Total 2021 £
<b>Grants:</b>						
Big Lottery Fund	-	30,176	30,176	-	18,933	18,933
Big Lottery Fund Covid-19	-	-	-	-	47,657	47,657
Adult Social Care and CCG*	11,040	-	11,040	-	-	-
Capacity Builders*	-	151,700	151,700	-	-	-
Children's Centres*	-	19,324	19,324	-	19,324	19,324
Community Hubs*	-	44,463	44,463	-	-	-
Social Lottery*	-	7,000	7,000	-	-	-
Bridging the Gap*	-	12,000	12,000	-	23,300	23,300
Equalities	-	5,000	5,000	-	-	-
Infrastructure Development*	-	27,598	27,598	-	27,598	27,598
Quartet Community Foundation	-	-	-	-	19,500	19,500
C&YP Mental Health*	-	11,667	11,667	4,980	4,890	9,870
CAF Bank	-	-	-	-	8,250	8,250
Churchil & Landford Minibus	-	-	-	6,000	-	6,000
N Som NHS Trust	-	-	-	-	13,436	13,436
Mass Vaccination Centre*	151,657	-	151,657	-	-	-
Mental Health Grants*	-	33,181	33,181	-	-	-
PCC for Avon and Somerset*	-	24,124	24,124	-	4,451	4,451
Pulse	-	5,000	5,000	-	-	-
Recovery Programme*	-	22,000	22,000	-	-	-
Sirona Care	-	32,490	32,490	-	46,800	46,800
St Modwens	-	10,750	10,750	-	12,250	12,250
Step Forward*	-	36,000	36,000	-	-	-
	162,697	472,473	635,170	10,980	246,389	257,369

**Continues Below:**

## Voluntary Action North Somerset Limited

### Notes to the Financial Statements

For the Year Ended 31 March 2022

	Unre- stricted funds £	Rest-ri- cted funds £	Total 2022 £	Unre- stricted funds £	Rest- ri-cted funds £	Total 2021 £
<b>Continued:</b>						
b/fwd amounts	162,697	472,473	635,170	10,980	246,389	257,369
Flax Bourton Hub	5,794	-	5,794	-	-	-
LACA	8,300	-	8,300	-	-	-
VCS LLP	-	60,000	60,000	-	-	-
Wellbeing	-	8,750	8,750	-	-	-
Other grants < £5,000*	10,171	3,494	13,665	20,333	-	20,333
<b>Other charitable activities:</b>						
Advertising services	1,400	-	1,400	1,425	-	1,425
Consultation, events & training	150	-	150	136	-	136
Other services	-	-	-	290	-	290
	<u>188,512</u>	<u>544,717</u>	<u>733,229</u>	<u>33,164</u>	<u>246,389</u>	<u>279,553</u>

The income shown above is made up of:

Received in year	181,512	498,251	679,763	43,164	349,048	392,212
Deferred income brought forward	10,000	119,309	129,309	-	16,650	16,650
Deferred income carried forward	(3,000)	(72,843)	(75,843)	(10,000)	(119,309)	(129,309)
	<u>188,512</u>	<u>544,717</u>	<u>733,229</u>	<u>33,164</u>	<u>246,389</u>	<u>279,553</u>

Where grants are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate.

\* denotes amounts received from government. See note 16 for more information.

#### 4 Investment income

	Unre- stricted funds £	Rest- ri-cted funds £	Total 2022 £	Unre- stricted funds £	Rest- ri-cted funds £	Total 2021 £
Bank interest	<u>18</u>	<u>-</u>	<u>18</u>	<u>26</u>	<u>-</u>	<u>26</u>

## Voluntary Action North Somerset Limited

Notes to the Financial Statements

For the Year Ended 31 March 2022

### 5 Charitable expenditure

	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
<b>Staff costs</b>						
Staff salaries	161,631	111,693	273,324	79,411	38,392	117,803
Consultancy	8,560	1,500	10,060	-	-	-
Training	457	-	457	59	-	59
Travel	1	1,140	1,141	103	19	122
HR service	2,288	-	2,288	2,730	-	2,730
Other staff costs	5,743	1,820	7,563	1,413	594	2,007
<b>Infrastructure costs</b>						
Insurance	800	-	800	793	-	793
DBS	402	-	402	-	-	-
IT costs	5,698	1,397	7,095	7,320	1,337	8,657
Postage, printing and stationery	1,299	-	1,299	1,260	-	1,260
Rent and services charges	2,376	-	2,376	1,188	-	1,188
Telephone	5,292	122	5,414	4,976	555	5,531
Subscriptions	257	-	257	224	-	224
<b>Direct project costs</b>	5,897	80,318	86,215	3,958	34,023	37,981
<b>Finance and governance costs</b>						
Accountancy fees	6,096	-	6,096	4,850	-	4,850
Independent Examination fees	360	-	360	360	-	360
Legal and professional fees	35	-	35	35	-	35
Bank charges	95	-	95	69	-	69
Membership	260	-	260	252	-	252
<b>Other costs</b>						
Advertising & recruitment	515	50	565	-	-	-
Work wear	1,190	-	1,190	-	-	-
Sundry expenses	330	-	330	-	-	-
Expenses	95	-	95	-	-	-
Team Kinetico	2,676	-	2,676	-	-	-
Volunteer activity	344	-	344	-	-	-
Volunteer travel	5,244	-	5,244	-	-	-
	<b>217,941</b>	<b>198,040</b>	<b>415,981</b>	<b>109,001</b>	<b>74,920</b>	<b>183,921</b>
<b>Contributions to core expenditure</b>	(70,217)	70,217	-	(58,118)	58,118	-
	<b>147,724</b>	<b>268,257</b>	<b>415,981</b>	<b>50,883</b>	<b>133,038</b>	<b>183,921</b>

## Voluntary Action North Somerset Limited

Notes to the Financial Statements

For the Year Ended 31 March 2022

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### 6 Employees and employment costs

	2022	2021
	£	£
Wages and salaries	247,698	112,482
Employer's NI	21,131	4,036
Pension contributions	4,495	1,285
	<u>273,324</u>	<u>117,803</u>

#### Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £4,495 (2021: £1,285). Contributions totalling £1,076 (2021: £930) were payable to the scheme at the end of the year and are included in creditors.

No individual employee was paid over £60,000 (2021: none).

No remuneration was paid to any Trustees during the year (2021: none). No expenses were reimbursed to the Trustees by the charity during the year (2021: none).

The key management personnel of the charity is considered to be the Chief Executive. The total costs to the charity of employee benefits (including employers national insurance but not employer pension contributions) for the key management personnel were £48,851 (2021: £21,984).

The average monthly head count was 11 staff (2021: 6 staff).

**Voluntary Action North Somerset Limited**

Notes to the Financial Statements

For the Year Ended 31 March 2022

**7 Tangible fixed assets**

	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>Cost</b>		
As at 01 April 2021	35,332	35,332
Additions	-	-
Disposals	-	-
	<hr/>	<hr/>
As at 31 March 2022	35,332	35,332
	<hr/>	<hr/>
<b>Depreciation</b>		
As at 01 April 2021	35,332	35,332
Elimination on disposal	-	-
Charge for year	-	-
	<hr/>	<hr/>
As at 31 March 2022	35,332	35,332
	<hr/>	<hr/>
<b>Net book value</b>		
As at 31 March 2022	-	-
	<hr/> <hr/>	<hr/> <hr/>
As at 31 March 2021	-	-
	<hr/> <hr/>	<hr/> <hr/>

**8 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	226,078	59,879
	<hr/>	<hr/>
	226,078	59,879
	<hr/> <hr/>	<hr/> <hr/>

**9 Cash at bank and in hand**

	<b>2022 £</b>	<b>2021 £</b>
Bank balances	291,665	203,673
	<hr/>	<hr/>
	291,665	203,673
	<hr/> <hr/>	<hr/> <hr/>

**Voluntary Action North Somerset Limited**

Notes to the Financial Statements

For the Year Ended 31 March 2022

**10 Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	3,564	2,532
Other creditors	11,519	4,528
Accruals & deferred income	77,463	149,027
	<u>92,546</u>	<u>156,087</u>

**Deferred income**

	<b>2022</b>	<b>2021</b>
	£	£
Deferred income at 01 April 2021	147,407	34,748
Released from previous years	(74,564)	(16,650)
Resources deferred in the year	3,000	129,309
Deferred income at 31 March 2022	<u>75,843</u>	<u>147,407</u>

Where grants are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate.

# Voluntary Action North Somerset Limited

Notes to the Financial Statements

For the Year Ended 31 March 2022

## 11 Statement of funds

	Balance 01.04.21 £	Income £	Expenditure £	Transfers £	Balance 31.03.22 £
<b>Unrestricted funds</b>					
General unrestricted funds	85,103	188,530	(147,724)	2,783	128,692
Designated fund - integrated care	-	-	-	22,868	22,868
<b>Total unrestricted funds</b>	<b>85,103</b>	<b>188,530</b>	<b>(147,724)</b>	<b>25,651</b>	<b>151,560</b>
<b>Restricted funds</b>					
Healing Hearing:					
Big Lottery	-	30,516	(23,981)	7,924	14,459
PCC for Avon & Somerset	-	24,124	(16,200)	(7,924)	-
Big Lottery Covid-19	-	-	(8,655)	8,655	-
Bridging the Gap	10,461	12,000	(15,306)	(7,155)	-
Capacity Builders	-	151,700	(2,438)	(36,250)	113,012
Community Hubs	-	44,463	(8,409)	(2,499)	33,555
Children & Young People's Group	-	11,667	(8,975)	-	2,692
Children's Centres Co-ordinator	-	19,324	(19,324)	-	-
Equalities	-	5,000	(15,361)	10,361	-
ICS Police	500	-	(500)	-	-
Infrastructure development	-	27,598	(27,598)	-	-
N. Som NHS Trust	11,401	-	-	(11,401)	-
Wellbeing	-	-	(23,537)	23,537	-
Social Lottery	-	7,000	(7,000)	-	-
N. Som Together Fund	-	-	(653)	653	-
NHS BNSSG	-	1,494	-	-	1,494
Pulse	-	5,000	-	-	5,000
Quartet CF - Covid Response	-	8,750	-	(8,750)	-
Mental Health Grants	-	33,181	-	30,000	63,181
Recovery Programme	-	22,000	(22,071)	71	-
Sirona Care	-	32,490	(32,490)	-	-
St Modwens	-	10,750	(9,855)	-	895
Step Forward	-	36,000	(9,898)	(71)	26,031
Ukraine Relief	-	2,126	-	1,192	3,318
VCS LLP	-	60,000	(16,006)	(33,994)	10,000
<b>Total restricted funds</b>	<b>22,362</b>	<b>545,183</b>	<b>(268,257)</b>	<b>(25,651)</b>	<b>273,637</b>
<b>Total funds</b>	<b>107,465</b>	<b>733,713</b>	<b>(415,981)</b>	<b>-</b>	<b>425,197</b>



# Voluntary Action North Somerset Limited

Notes to the Financial Statements  
For the Year Ended 31 March 2022

## 11 Statement of funds- prior year

	Balance 01.04.20 £	Income £	Expenditure £	Transfers £	Balance 31.03.21 £
<b>Unrestricted funds</b>					
General unrestricted funds	3,351	33,791	(50,883)	98,844	85,103
<b>Total unrestricted funds</b>	<b>3,351</b>	<b>33,791</b>	<b>(50,883)</b>	<b>98,844</b>	<b>85,103</b>
<b>Restricted funds</b>					
Healing Hearing:					
Big Lottery	-	18,933	(19,263)	330	-
PCC For Avon and Somerset	-	4,451	(4,045)	(406)	-
Big Lottery COVID 19	-	47,657	-	(47,657)	-
Bridging the Gap	-	23,300	(11,126)	(1,713)	10,461
CAF Bank	-	8,250	(4,747)	(3,503)	-
Children & Young People's Group	2,750	4,890	(6,890)	(750)	-
C&YP Mental Health	1,705	-	-	(1,705)	-
C&YP Wellbeing	-	11,250	(7,185)	(4,065)	-
Children's Centres Co-ordinator	-	19,324	(14,285)	(5,039)	-
ICS Police	2,000	-	-	(1,500)	500
Infrastructure development	-	27,598	(25,183)	(2,415)	-
N. Som NHS Trust	-	13,436	(2,035)	-	11,401
Quartet CF	-	8,250	(6,257)	(1,993)	-
Sirona Care	-	46,800	(27,035)	(19,765)	-
St Modwens	-	12,250	(4,987)	(7,263)	-
Wessex Water	1,400	-	-	(1,400)	-
<b>Total restricted funds</b>	<b>7,855</b>	<b>246,389</b>	<b>(133,038)</b>	<b>(98,844)</b>	<b>22,362</b>
<b>Total funds</b>	<b>11,206</b>	<b>280,180</b>	<b>(183,921)</b>	<b>-</b>	<b>107,465</b>

- The general unrestricted fund represents the unrestricted funds of the charity at the year end.
- The designated fund for integrated care was set up to assist with integrated care set up in North Somerset.
- The Big Lottery Healing Hearing fund provides restricted funding for two self-employed counselling co-ordinators, together with a contribution towards the running costs for this project.
- Big Lottery Covid19 refers to funding received from The National Lottery Community Fund to maintain the core service offer, to enhance the Reclaim numbers and launch an Autism Family Support pilot through Bridging the Gap Together! during the Covid19 pandemic.
- The Bridging the Gap fund provides restricted funding to provide mentoring opportunities for young people, and to support a minimum of six events through the year for young people and parents/carers, in order to enhance confidence and recognise their positive contribution to society.
- CAF Bank refers to funding received from Charities Aid Foundation from the Coronavirus Emergency Fund to build on the VANS Community Response through Covid19 pandemic.

## Voluntary Action North Somerset Limited

### Notes to the Financial Statements

For the Year Ended 31 March 2022

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- Capacity Builders fund is used to enable growth to build on and develop areas of the community to meet the needs identified.
- Community Hub funding was received from North Somerset Council to help with problems caused by Covid-19 pandemic and are to be spent on either investment on skills, local businesses, communities or supporting people into employment.
- The Children and Young People's Group Fund, and Mental Health Fund, represent restricted funding to identify and address key challenges being faced in this sector.
- C&YP Wellbeing funding was received from North Somerset Council to build on the work of the Children, Young People and Families Forum enabling a review of VCSE activity and starting to build a network of Trusted Relationships.
- The Children's Centre Co-ordinator represent restricted funding for the employment of a volunteer co-ordinator, and to provide volunteering opportunities in Children's Centres across North Somerset.
- Infrastructure Development is funds received from North Somerset Council to support infrastructure development against a Service Level Agreement.
- The North Somerset Community Partnership Fund represents restricted funding to support a Community Health Volunteer post and the provision of related services.
- North Bristol NHS Trust funding is for the delivery of the vaccination volunteers programme across Bristol, North Somerset and South Gloucestershire (BNSSG) from April 2021.
- The People and Communities fund is amounts from North Somerset Council to support strategic people and communities infrastructure development.
- Quartet CF – Covid Response is funding received from Quartet Community Foundation from the Coronavirus Emergency Fund to enable the development and delivery of the VANS Community Response at the start of the Covid19 pandemic.
- Recovery Programme is a restricted fund from North Somerset Council to be spent on employing someone to support people with substance misuse problems.
- Sirona Care is funding received for the coordination of the Sirona care and health community health volunteers programme.
- St Mowden is funding received to support a community development programme at Locking Parklands in Weston-super-Mare.
- The Step forward fund, is a restricted fund from North Somerset Council to be spent on employing someone to support people with substance misuse problems.
- The Wessex Water Money Matters grant provides restricted funding to deliver training which helps people to improve their financial capability and encourage responsible payment behaviour for the services they receive, with the desire to make a long-term difference to the target beneficiaries.
- VCS LLP is funding from Sirona Care, to provide input and leadership for the Voluntary Community and Social Enterprise (VCSE) programme as part of the Health and Wellbeing Programme for the NHS.

Note – transfers have been made where funds have been released to core. These are either within the terms of the grant agreements/contracts or with the agreement of funders.

## Voluntary Action North Somerset Limited

Notes to the Financial Statements

For the Year Ended 31 March 2022

### 12 Analysis of net assets between funds

	Unre- stricted funds £	Rest- stricted funds £	Total 2022 £	Unre- stricted funds £	Rest- stricted funds £	Total 2021 £
Tangible assets	-	-	-	-	-	-
Current assets	47,939	469,804	517,743	103,783	159,769	263,552
Current liabilities	103,621	(196,167)	(92,546)	(18,680)	(137,407)	(156,087)
	<u>151,560</u>	<u>273,637</u>	<u>425,197</u>	<u>85,103</u>	<u>22,362</u>	<u>107,465</u>

### 13 Financial commitments

At 31 March 2022 the charity was committed to making the following payments under non-cancellable operating leases:

	2022		2021	
	Land and buildings £	Other £	Land and buildings £	Other £
Less than 1 year	594	1,512	1,188	2,275
1 – 5 years	-	3,402	-	4,914
Greater than 5 years	-	-	-	-
	<u>594</u>	<u>4,914</u>	<u>1,188</u>	<u>7,189</u>

### 14 Related parties

During the previous year, the charity subcontracted a part time Chief Executive from North Somerset Council. This individual, P Lucock, had previously been a trustee and resigned to enable him to take up this role.

The charity took the decision to sub-contract the individual as it was the most efficient decision for the charity, both operationally and financially. Mr Lucock did not directly benefit from this arrangement, but his employer, North Somerset Council, received £nil (2021- £29,017) for reimbursement of payroll costs. Mr Lucock became an employee of the charity in 2021-22.

### 15 Government grants

Income from government grants comprise grants made by local authorities to fund the principal activities and objectives of the charity via core funding and funding for specific restricted projects. No performance related grants recognised in income have had any unfulfilled conditions or any other contingencies attaching to them. See note 3 for more information. Government grants received during the year amounted to £556,247 (2021: £87,523).

## **Voluntary Action North Somerset Limited**

Notes to the Financial Statements  
For the Year Ended 31 March 2022

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### **16 Company limited by guarantee**

The company was incorporated as a company limited by guarantee and has no share capital. The guarantee to the company is £10 per member on the winding up of the company. At 31 March 2022 the company had four members and the total amount guaranteed is therefore £40.