

Volunteer Centre Dorset
(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements

For the Year Ended 31 March 2023

Charity Registered in England and Wales Number: 1113758

Company Registration Number: 05685988

Volunteer Centre Dorset
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For the Year Ended 31 March 2023

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Volunteer Centre Dorset
Reference and Administrative Details
For the Year Ended 31 March 2023

Charity Name	Volunteer Centre Dorset
Other Names	Dorchester Volunteer Bureau Volunteer Centre Dorchester
Trustee Directors	A Bolt Chairperson A Bailey MA FCA Director of finance P Cooper H Enright J Mills J Sangster G Slade
Company Secretary & CEO	M Waterman
Company Number	05685988
Charity Number	1113758
Principal Address and Registered Office	The Coach House Acland Road Dorchester Dorset DT1 1EF
Independent Examiner	Michelle Ferris BSc (Hons) FCA DChA Albert Goodman LLP Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX

The Trustees' present their report and accounts for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, comply with the Charity's governing document, applicable law and the requirement of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS 102) (implemented 1 January 2019).

Trustees

The Trustees serving during the period and since the period end are as follows:

- A Bolt Chairperson
- A Bailey Director of finance
- P Cooper
- H Enright
- D Exall (Resigned 8 September 2022)
- J Mills
- J Sangster (Appointed 13 April 2023)
- G Slade (Appointed 19 April 2022)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Volunteer Centre Dorset (known as Dorchester Volunteer Bureau until 8 April 2009) was incorporated as a company limited by guarantee on 24 January 2006 and registered as a charity with the Charity Commission on 12 April 2006. The charity commenced operations on 1st July 2006, taking over the net assets and charitable activities of the unincorporated charity Dorset Volunteer Bureau (charity number 1004015). The affairs of the charitable company are governed by its Memorandum and Articles under which the members of the company are its trustees and directors and control the charity and its property and funds.

Trustees are currently recruited by advertisement or nomination. By agreement, all trustees retire each year and new trustees are elected. No organisation is entitled to appoint a trustee.

At the end of the reporting period there were 6 trustees who meet a minimum of 6 times per year and are responsible for the strategic direction and policy of VCD. A scheme of delegation is in place and day to day responsibility for the provision of services and routine operational business rests with the CEO. The CEO is responsible for ensuring that VCD delivers the services specified, in an efficient and cost-effective manner together with responsibility for the supervision and development of the staff team in line with best practice.

My thanks go out to Denise Exall who has served on our board for five years. In this time, Denise has been instrumental in guiding and advising the VCD with regards to safeguarding protocols and various policy and procedures updates. During the lockdown period Denise made herself available to VCD staff where wellbeing support was required. Denise held some very successful staff relaxation sessions during this period.

The disbanding of the finance committee and its integration into main board meetings has transferred seamlessly and ultimately leads to a much more efficient use of time.

After the previous years 'structural' changes, some minor adjustments have been made. Feedback from staff at all levels was positive in that there are clearer objectives through regular staff meetings and one-to-one meetings and annual reviews which have been updated to make for a modern appraisal.

Board meetings for 2023-24 will be reduced from six to four per year and reviewed after this period. Having a board meeting every two months involves a lot of work for centre staff as well as landing in between financial reporting periods. The four meetings will now coincide with financial reporting periods for the most up to date accounts. Historically a lot of our meeting 'action' points were not always achievable in two months so an additional month will allow more time to complete work. To ensure that we still keep up to date, our CEO will publish a report after six weeks, and meeting action points/reports will be issued within two weeks of our board meetings. As Chairman, I have fortnightly phone 'catch ups' with the CEO and monthly meetings in person to review current strategies and challenges as well as planning ahead.

The board has been supportive in advising on funding applications for the future and at what financial level we need to be involved. Another important role is the reviewing of policy and procedures which are ever increasing as we expand in keeping the safety of our staff, volunteers and stakeholders at the forefront. Gillian Slade has taken over from Denise with regards to safeguarding and has regular meetings with our CEO to cover this important area.

Discussions have been held to ensure staff pay and conditions meet and go above current benchmarks.

As a board, we are always pleased to read the many compliments received by the VCD in their daily work which further reinforces the great job that the team does.

Trustees are encouraged to participate in training modules alongside VCD staff to refresh or broaden skills in the many areas that we now cover. 'Virtual College' provides a lot of our training needs as well as support from Rosie Barfoot ('Training for Results'). Internal workshops have also taken place to keep staff skills up to date.

We are currently being advised as to the best value technology that can be installed into our meeting/training room. This will make virtual and in person meetings run in tandem and enable virtual users to be more inclusive in meetings. I hope that this will be in place by the start of the new reporting year.

In June we attended a staff outing to 'Sculptures by the Lake' (near Dorchester) which fortunately fell on a beautiful sunny day. With a delicious lunch, staff and trustees were able to meander around the stunning scenery and sculptures and a great day was had by all.

A dark November night was cheered up immensely with our 'Volunteer Presentation Evening' taking place. Around 200 volunteers and friends attended. This was the first awards evening in three years due to the Covid restrictions. The evening proved a great success for all and especially our valuable and enthusiastic volunteers. Thank you to the VCD staff for working so hard to re-launch this event.

Trustees also attended the annual staff and volunteer Christmas lunch in December.

This year has seen the launch of our business plan for the next three years. Jon Mills has been instrumental in organising the initial workshops and eventual launch. The business plan continues to form the bedrock of what we do. Reviews are regularly updated at Management Leads and staff meetings. These are communicated to the board to ensure we are all on track.

The important part of this process is to involve staff, managers and trustees in working together to develop the business plan which has worked well.

We currently have 12 paid members of staff. A slight increase on the previous year due to the additional workload that the centre has taken on, and developing our community volunteers service, Green Team, and Home from Hospital. The VCD has been working closely with Age UK, and Citizens Advice

A few other highlights from the centre this year. The Community Credit Scheme has decided to discontinue the use of credit notes (where one was issued for each hour of volunteering), but instead increase some social outings and start up 'Social Action Groups' in Weymouth, Ferndown, Bridport, Gillingham, Wareham, and Dorchester. This reflecting the changing need and the impact of the pandemic.

From volunteering opportunities five volunteers are now in paid employment.

Training and Development.

Volunteer Coordinator Network is for anyone who recruits, manages, supports and coordinates volunteers. A monthly meeting is held at different venues ensuring an atmosphere of mutual support and sharing of ideas.

Vaccination Clinics. As well as Vespasian House, three additional clinics were set up and supported by the VCD with recruiting and managing volunteer marshals.

We are currently pursuing NAVCA's VCQA (Volunteer Centre Quality Accreditation) accreditation for next year which will involve a rigorous criteria based on evidence of what we have worked on in the past, future plans and individual interviews. The VCQA accreditation is recognised by the charity sector and will be a worthy addition for the VCD future.

OBJECTIVES AND ACTIVITIES

Objectives and public benefit statement

VCD's purposes are set out in the objects within the company's Memorandum and Articles of Association. They are:

To benefit local communities by undertaking voluntary work in education, social services and other areas of charitable activity and encouraging others to do so and in particular by:

- Informing, guiding and supporting persons willing to undertake voluntary service
- Advising and guiding organisations using volunteers
- Establishing and maintaining a Centre for the conduct of its activities and as a meeting place in connection with such activities

These are regularly reviewed by the trustees and we are satisfied that the objects for which the Centre was established remain valid. We continue to refer to guidance on public benefit when reviewing our aims and objectives and in developing future plans.

THE FOCUS OF OUR WORK

Our work is focused on the ambition to offer support, advice and promote volunteering and community action across the Dorset Council area. We aspire to provide leadership, facilitation, expertise and inspiration to individuals and the wider VCSE.

VCD commits to promote and develop volunteering for all, enhancing the quality of life for residents throughout the county through Leadership, Inspiration, Facilitation and Expertise.

During the reporting year, we have consolidated our systems and processes, reviewing all procedures and policies. We now have a robust set of updated policies with all staff and trustees confident of our systems and practices.

Our core focus remains to enable volunteering to take place and thrive in Dorset, we recognise that much more can be achieved through working collaboratively and in partnership. We continue to work closely with organisations and those in the statutory sector.

We have helped influence and shape strategic aims with Dorset's ICS and the Community Engagement Assembly, working with partners to ensure the sector has a voice at a strategic table, recognising the value and impact of the VCS.

Principal Funding Sources

VCD has received funding for projects and programmes being delivered as well as core funding from statutory partners, including Dorset Council and NHS/CCG. We have received funding mainly by way of contracts and grants. Trial pilot projects were funded to find new ways of working and to help fill gaps in provision that can reasonably be delivered by volunteers. In previous years, we had also received a number of grants from private funds including Bernard Sundley and The National Lottery, which are still being spent on on-going projects.

In this period our core services are predominantly funded by existing funds and contracts awarded by Dorset Council and NHS Dorset Integrated Care Board (ICB) formerly CCG until 30th June 2022

Projects Delivered

Dorset Volunteer Ambassador Programme

The Dorset Volunteer Ambassador Programme has continued to use the underspend from the original budget. Ambassadors continue in both Weymouth and Sherborne, meeting and greeting visitors and providing printed maps, directions and advice. The Weymouth Ambassadors are very active throughout the year meeting passengers off cruise ships docking at Portland Port.

Dorset's Community Response & Community Volunteers

Dorset Council continues to commission this programme for volunteers to provide support doing tasks including shopping, delivering prescriptions and foodbank deliveries, seven days a week. We continue to receive 5-10 enquiries a week supporting vulnerable, elderly, disabled and unwell people across Dorset. We have a growing database of volunteers who give support with tasks close to where they live. Referrals come from adult services, social prescribers, and discharge teams at local hospitals as well as from the public direct.

Wellbeing Pilots

We have two grants which we are to be used for pilots to promote wellbeing. We committed one of these grants to building capacity in the community green scheme. Other funds will be used to trial other areas of need including hoarding, hosted lunches, and community transport.

Home from Hospital

VCD are a key partner in the Home from Hospital partnership, working alongside Age UK NSW, First Point and Help And Kindness to provide support to patients for them to be able to return home safely and supported. For VCD this is providing volunteer-led support for tasks including shopping, prescription collection, meal preparation and welfare checks. The Community Green Team support with furniture moving, bed removal and other tasks which enable people to stay in their own home for longer.

Community Credits Scheme

Post-covid, changes to the CCS have been essential to be able to support the sector which has been slow and reluctant for vulnerable adults to return to volunteering roles. The CCS has focused on supporting adults with learning disabilities to begin to socialise and regain their confidence and develop skills that could lead to a successful volunteering role or paid employment.

Community Green Team

The Community Green Team continues to thrive with demand increasing both for regular gardening and for one-off Home from Hospital support. We will need to supplement volunteer support with paid staff to be able to meet demand and be flexible for the Home from Hospital work to be effective and timely. We will need to secure funding for an additional van and costs to be able to meet demand. Gardening work continues in the community, and allotments bring together adults who need support, plus volunteer mentors.

Ukrainian Refugee Support

As a strategic partner of Dorset Council, we have been involved in the support of Dorset's Ukrainian refugees. We have provided DBS checks for all host families. In Christmas 2022, VCD raised funds and received donations to be able to pack over 280 personalised Christmas hampers with gifts and treats for everyone in the household.

Vaccination Centres

VCD continues to support the national covid vaccination effort by recruiting, training and managing volunteer marshals at vaccination centres in Weymouth, Bridport and Blandford. There have also been additional pop-up clinics across Dorset. The contract has been extended until the 30th June 2023, when the NHS will take the project in house.

Memorable Moments

This three-month pilot was to trial volunteers providing support to unpaid carers for them and their cared-for person to enjoy a day out. We were to work with adult social care professionals to find three people who would like to take advantage of this offer.

The Big Help Out

The Big Help Out is an initiative from King Charles III to promote volunteers and volunteering throughout his Coronation year. Throughout 2023 we will be asking people to pledge their volunteering hours; we want to reflect the amount of volunteering taking place in Dorset. We have produced banners, postcards, stickers and social media posts to promote the campaign. We created a dedicated website page where we listed volunteering activities and events across Dorset on the Coronation weekend.

One-Off Personal Grants

In May, we will begin to administer one-off personal grants which will help to pay for goods or services that could enable a patient to be discharged from hospital, e.g. purchasing a microwave, changing door locks, or deep cleaning a property. This is a three-month pilot. This works alongside the Community Volunteers, with volunteers and the VCD team working together to enable people to live at home well and safe.

Weymouth Information Shop

The Weymouth Information Shop remains open on St Mary Street in Weymouth. Management of the building has transferred from Age UK to WADT and funding is currently from an underspend from original grants. The WIS continues to provide information and support to visitors and residents of Weymouth.

VCD total Social Media hits for this period

Facebook shows a reach of 85k which is an increase of 385% on the previous year. We posted 295 times which was an increase of 135%. We have 1631 followers on Facebook. There have been over 23k visits to the VCD Facebook page and 165 new page likes.

ACHIEVEMENT AND PERFORMANCE

Report of the Finance Director

The Volunteer Centre has had another very satisfactory year financially. Total expenditure for the year was £512,272 (2021-22 £407,447) of which 63% related to staff salaries and staff and volunteer costs. Total expenditure was below the budget by £82,748, this underspend has been carried forward and used to fund the projects and services in 23-24, with agreement by the funders. The budget had been revised upwards several times in the year as our project income grew.

Total income for the year was £596,349 (2021-22 £529,696) primarily received from agencies as grants and contracts. Total income was above the budget by £53,257, due primarily to income not classed as deferred income in the accounts but carried forward as an underspend to be used in the next financial year.

The net surplus for the year was £84,077 (2021-22 £122,249).

The unrestricted reserves increased by £34,491 to £299,114. These reserves are important, providing the organisation with stability and enabling officers and trustees to focus more on the sustainability of the organisation and the services provided.

Cash in the bank is £398,131 and net current assets is £418,319. This equates to 10 months of expenditure (10 months 2021-22). The above calculation is based on these accounts but if it is based on our 2023-24 budget it would be 9 months. The organisation is growing and still able to maintain its working capital ratio.

At the year end the total funds were £444,258 (2021-22 £360,181).

Reserves Policy

The guidance given by the Charity Commission is not specific and is more generalised to what is right for the individual charity. Reserves are needed to meet the working capital requirements of the charity and to continue the current activities of the charity in the event of a temporary reduction in funding. We will strive to maintain minimum financial reserves equivalent to 3 months operating cost. Free reserves at the year-end were £213,456 (2021-22 £181,116) which equates to around 5 months of this year's expenditure. Designated reserves are held to cover future costs that may be incurred for example redundancy and other future contractual obligations. This fund may increase if, for example, we sign a longer contract for the premises.

Plan for 2023

- Secure funding via tender of the Community Volunteer and Dorset Community Response programme.
- Secure funding for core services.
- Seek out other funding opportunities to align with our core values.
- Secure VCQA
- Consolidate and improve processes.
- Identify and see if we have capacity to plug gaps in service.
- Identify barriers for people accessing services.
- Recruiting and training more volunteers for all projects.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Volunteer Centre Dorset 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.

By order of the Trustees.


.....
A Bailey
Director of Finance & Trustee

Date: 31-03-23.....

Independent examiners report to the Trustees of Volunteer Centre Dorset

I report to the charity trustees on my examination of the accounts of Volunteer Centre Dorset ("the Company") for the year ended 31 March 2023.

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
for and on behalf of
Albert Goodman LLP
Chartered Accountants

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 06/09/2023.....

Volunteer Centre Dorset

Statement of Financial Activities (including the Income and Expenditure Account)

For the Year Ended 31 March 2023

		2023			2022		
		Unres- tricted	Res- tricted	Total	Unres- tricted	Res- tricted	Total
	Note	£	£	£	£	£	£
Income from:							
Donations and legacies	2	3,326	477	3,803	935	7,492	8,427
Charitable activities	2	52,500	479,091	531,591	68,968	446,542	515,510
Other trading activities	2	59,532	1,202	60,734	4,724	1,004	5,728
Investments	2	221	-	221	31	-	31
Total income		115,579	480,770	596,349	74,658	455,038	529,696
Expenditure on:							
Charitable activities	3	79,957	432,315	512,272	34,553	372,894	407,447
Total expenditure		79,957	432,315	512,272	34,553	372,894	407,447
Net income/(expenditure) before transfers		35,622	48,455	84,077	40,105	82,144	122,249
Transfers between funds	9	(131)	131	-	15,000	(15,000)	-
Net movement in funds		35,491	48,586	84,077	55,105	67,144	122,249
Reconciliation of funds							
Total funds brought forward	9	263,623	96,558	360,181	208,518	29,414	237,932
Total funds carried forward		299,114	145,144	444,258	263,623	96,558	360,181

The statement of financial activities has been prepared on the basis that all operations are continuing operations. There were no gains or losses arising in the period that are not shown above.

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

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible fixed assets	6		25,939		21,713
Current assets					
Debtors	7	220,580		401,718	
Cash at bank and in hand		398,131		336,168	
			<u>618,711</u>	<u>737,886</u>	
Liabilities					
Creditors falling due within one year	8	(200,392)		(399,418)	
Net current assets			<u>418,319</u>		<u>338,468</u>
Total net assets			<u>444,258</u>		<u>360,181</u>
The funds of the charity:					
Unrestricted funds:					
General funds	9	213,456		181,116	
Designated funds	9	85,658		82,507	
			<u>299,114</u>	<u>263,623</u>	
Total unrestricted funds					
Restricted funds	9		145,144		96,558
			<u>145,144</u>	<u>96,558</u>	
Total charity funds			<u>444,258</u>		<u>360,181</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 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 the accounts.

Approved by the Board for issue on 31-03-23 and signed on their behalf by:



 A Bailey
 Director of Finance & Trustee

Volunteer Centre Dorset
Statement of Cash Flows
For the Year Ended 31 March 2023

		2023 £	2022 £
	Notes		
Cash flows from operating activities			
Net movements in funds for the year		84,077	122,249
Adjustments to cash flows from non-cash items:			
Depreciation and amortisation	6	8,647	7,243
(Gain)/loss on disposal of fixed assets	2	(558)	-
		<u>91,945</u>	<u>129,461</u>
Working capital adjustments:			
(Increase)/decrease in debtors	7	181,138	(378,144)
Increase/(decrease) in creditors	8	(199,026)	373,177
		<u>74,057</u>	<u>124,494</u>
Net cash flow from operations			
Cash flows from investing activities			
Interest received		221	31
Purchase of fixed assets	6	(12,946)	(22,629)
Proceeds on disposal of fixed assets		631	-
		<u>(12,094)</u>	<u>(22,598)</u>
Net cash flow from investing activities			
Net (decrease)/increase in cash and cash equivalents		<u>61,963</u>	<u>101,896</u>
Cash and cash equivalents at the beginning of the reporting period		<u>336,168</u>	<u>234,272</u>
Cash and cash equivalents at the end of the reporting period		<u>398,131</u>	<u>336,168</u>
Cash & Cash equivalents reconciliation:			
Cash at bank		<u>398,131</u>	<u>336,168</u>
Total cash & cash equivalents at the end of the reporting period		<u>398,131</u>	<u>336,168</u>

1 Accounting policies

The principle accounting policies adopted in the preparation of the financial statements are:

1.1 General information and basis of accounting

Volunteer Centre Dorset is a company limited by guarantee, incorporated in the United Kingdom under the Companies Act. The maximum liability of each member is £10. The address of the registered office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 2-8.

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 note(s).

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 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

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 costs (shown in income).

Contributions to core costs relates to management and office costs charged to the restricted funds in line with the funding agreements..

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Fixtures, fittings and equipment	25% on reducing balance.
Motor vehicles	25% on reducing balance.

1.6 Debtors

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

1.7 Cash at bank and in hand

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

1.8 Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

1.9 Taxation

As a registered charity, the company is exempt from corporation tax and capital gains tax, but not Value Added Tax.

1.10 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.

1.11 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 Fund accounting

Funds held by the charitable company are one of the following types:-

- Unrestricted general funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds – these funds are set aside out of unrestricted general funds for specific future purposes, projects, or reserves.
- Restricted funds – these funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when funds raised are for a specific purpose.

Further explanations of the nature and purpose of each fund are included in the notes to the financial statements.

1.13 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument

Volunteer Centre Dorset
Notes to the Financial Statements
For the Year Ended 31 March 2023

2 Income from:

	Unres- tricted £	Res- tricted £	2023 Total £	Unres- tricted £	Res- tricted £	2022 Total £
Donations and legacies						
Donations	2,935	477	3,412	935	7,492	8,427
Gift Aid	391	-	391	-	-	-
	<u>3,326</u>	<u>477</u>	<u>3,803</u>	<u>935</u>	<u>7,492</u>	<u>8,427</u>
Charitable activities						
<u>Grants</u>						
Dorset Council*	2,500	22,500	25,000	26,353	82,308	108,661
Lottery Funded	-	71,436	71,436	-	74,759	74,759
Grants - Other	-	22,733	22,733	2,000	41,824	43,824
NHS Dorset ICB (formally CCG)*	-	23,940	23,940	-	23,940	23,940
Kick Start	-	11,524	11,524	-	-	-
<u>SLA</u>						
NHS Dorset ICB (formally CCG)*	-	75,777	75,777	-	23,673	23,673
Dorset Council*	50,000	251,181	301,181	40,615	200,038	240,653
	<u>52,500</u>	<u>479,091</u>	<u>531,591</u>	<u>68,968</u>	<u>446,542</u>	<u>515,510</u>
Other trading activities						
Delivered services	440	1,202	1,642	4,724	1,004	5,728
DBS Fees Recharged	58,534	-	58,534	-	-	-
Profit / (loss) sale of fixed assets	558	-	558	-	-	-
	<u>59,532</u>	<u>1,202</u>	<u>60,734</u>	<u>4,724</u>	<u>1,004</u>	<u>5,728</u>
Investment income						
Bank interest	221	-	221	31	-	31
Total income	<u>115,579</u>	<u>480,770</u>	<u>596,349</u>	<u>74,658</u>	<u>455,038</u>	<u>529,696</u>

*Donates government grants

3 Expenditure on charitable activities

	Unres- tricted £	Res- tricted £	2023 Total £	Unres- tricted £	Res- tricted £	2022 Total £
Events	537	12,966	13,503	-	34,430	34,430
DBS Checks	41,500	302	41,802	-	-	-
Direct Purchases	5,190	914	6,104	-	-	-
Staff Costs	43,870	270,563	314,433	43,203	219,523	262,726
Staff travel	419	3,427	3,846	803	6,138	6,941
Volunteer expenses	227	4,465	4,692	76	2,690	2,766
Trustee expenses	448	-	448	566	-	566
Professional expenses	2,965	3,090	6,055	570	-	570
Training and fees	1,387	11,864	13,251	2,475	3,631	6,106
Vehicle costs	(7,750)	12,159	4,409	500	4,202	4,702
Repairs and renewals	(4,362)	11,248	6,886	27	2,009	2,036
Newsletter	-	-	-	115	75	190
Subscriptions	4,519	-	4,519	4,546	-	4,546
Premises	33,442	-	33,442	3,528	20,402	23,930
Miscellaneous	397	-	397	6,583	580	7,163
Postage	652	-	652	1,191	-	1,191
Telephone	11,570	-	11,570	11,449	-	11,449
Stationery	358	-	358	1,240	-	1,240
Advertising and promotion	2,120	2,132	4,252	653	1,686	2,339
Insurance	2,023	350	2,373	648	660	1,308
Photocopying	777	-	777	960	-	960
Depreciation	8,647	-	8,647	1,479	5,764	7,243
Bookkeeping	11,018	16,838	27,856	10,781	12,464	23,245
Accounts preparation	900	-	900	850	-	850
Independent Examination	1,100	-	1,100	950	-	950
	161,954	350,318	512,272	93,193	314,254	407,447
<u>Recharges</u>						
Contribution to core costs	(81,997)	81,997	-	(58,640)	58,640	-
Total	79,957	432,315	512,272	34,553	372,894	407,447

4 Trustee expenses

None of the Trustee Directors (or any persons connected) received any remuneration during the period, with one was reimbursed £448 for mileage and other small miscellaneous expenses (2022 - £566).

5 Staff costs

	2023 £	2022 £
Wages and salaries	292,847	242,311
Employer's national insurance	21,345	17,240
Employer's pension contributions	5,240	3,175
	<u>314,433</u>	<u>262,726</u>

The average monthly head count of employees during the period was 11 staff (2022: 10 staff).

No employee received remuneration of more than £60,000 in the period (2022: none).

The charity operates a defined contribution pension scheme. The pension charge for the year represents contributions payable by the charity to the scheme and amounted to £5,240 (2022: £3,175). Contributions totalling £1,271 (2022: £1,010) were payable to the scheme at the end of the year and are included in creditors.

Key management personnel

The key management personnel of the charity are considered to be the Chief Executive Officer. The total costs to the charity of employee benefits (including employer national insurance) for the key management personnel was £48,060 (2022: £51,749).

6 Tangible fixed assets

	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost			
At 1 April 2022	42,952	17,462	60,414
Additions	5,196	7,750	12,946
Disposals	(12,079)	-	(12,079)
	<u>36,069</u>	<u>25,212</u>	<u>61,281</u>
Depreciation			
At 1 April 2022	34,336	4,365	38,701
Charge for the year	3,435	5,212	8,647
Eliminated on disposal	(12,006)	-	(12,006)
	<u>25,765</u>	<u>9,577</u>	<u>35,342</u>
Net book value			
At 31 March 2023	<u>10,304</u>	<u>15,635</u>	<u>25,939</u>
At 31 March 2022	<u>8,616</u>	<u>13,097</u>	<u>21,713</u>

7 Debtors

	2023 £	2022 £
Trade debtors	216,056	395,203
Prepayments and accrued income	4,524	1,515
Other debtors	-	5,000
	<u>220,580</u>	<u>401,718</u>

8 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Deferred income - Funding received in advance	173,323	333,019
Other creditors	1,949	5,580
Accruals	4,768	2,120
VAT Liability	20,352	58,699
	<u>200,392</u>	<u>399,418</u>

Deferred income	2023	2022
	£	£
Deferred income at 1 April 2022	333,019	17,199
Released from previous years	(308,019)	(17,199)
Resources deferred in the year	148,323	333,019
	<u>173,323</u>	<u>333,019</u>

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

At the balance sheet date, the charity was holding funds received in advance for Dorset Council, for Service Level Agreements and grants for which the activity will take place in 2023/24. There are performance related criteria requiring the deferral of funds.

Volunteer Centre Dorset
Notes to the Financial Statements
For the Year Ended 31 March 2023

9 Summary of movement in funds

	Balance 01.04.22 £	Income £	Expenditure £	Transfers £	Balance 31.03.23 £
Restricted Funds					
Allotment Project	-	-	(745)	745	-
Community Credits					
Dorset Council	499	12,500	(12,164)	-	835
Big Lottery Fund / Reaching Communities	9,236	71,436	(73,197)	(745)	6,730
Other Income	3,369	287	(690)	-	2,966
Community Fridge	-	-	(50)	50	-
Company at Christmas	-	150	(231)	81	-
Community Volunteers					
Community Response	3,987	135,181	(91,489)	-	47,679
Home Support	-	26,242	(7,518)	-	18,724
Training	-	20,000	(9,630)	-	10,370
Urgent Welfare Checks	-	56,000	(41,706)	-	14,294
Well-Being	-	25,000	-	-	25,000
Covid Grants (DEFRA)	6,000	-	(6,000)	-	-
NHS Dorset ICB (formally CCG)	-	23,940	(23,940)	-	-
Spirit of 2012	1,000	6,733	(7,733)	-	-
Dorset Vol Ambassadors	72,467	-	(69,921)	-	2,546
Creating a Legacy	-	11,524	(11,524)	-	-
Learnability	-	16,000	-	-	16,000
Vaccination Clinics 21-22	-	9,450	(9,450)	-	-
Vaccination Clinics 22-23	-	66,327	(66,327)	-	-
Total Restricted Funds	96,558	480,770	(432,315)	131	145,144
Unrestricted Funds					
<u>Designated Funds</u>					
Designated Reserve Fund	27,507	-	-	22,493	50,000
IT Reserve	15,000	-	-	(12,739)	2,261
Development Reserve	30,000	-	-	(2,982)	27,018
Training Reserve	10,000	-	-	(3,621)	6,379
Total Designated Funds	82,507	-	-	3,151	85,658
Administration/General Fund	181,116	115,579	(79,957)	(3,282)	213,456
Total Unrestricted Funds	263,623	115,579	79,957	(131)	299,114
Total Funds	360,181	596,349	(352,358)	-	444,258

Volunteer Centre Dorset
Notes to the Financial Statements
For the Year Ended 31 March 2023

Summary of movement in funds- prior year

	Balance 01.04.21 £	Income £	Expenditure £	Transfers £	Balance 31.03.22 £
Restricted Funds					
Allotment Project	3,100	194	(3,294)	-	-
Community Credits					
Dorset Council	-	12,500	(12,001)	-	499
Big Lottery Fund	-	74,759	(65,523)	-	9,236
Other Income	-	4,369	(1,000)	-	3,369
Community Fridge	2,319	3,529	(5,848)	-	-
Company at Christmas	-	1,018	(1,018)	-	-
Community Volunteers	-	78,275	(74,288)	-	3,987
NHS Dorset ICB (formally CCG)	-	23,940	(23,940)	-	-
Covid Grants (DEFRA)	13,995	41,582	(49,577)	-	6,000
Voluntary Help Scheme	-	11,952	(11,952)	-	-
Spirit of 2012	-	16,667	(15,667)	-	1,000
Creating a legacy	-	10,625	(10,625)	-	-
Dorset Vol Ambassadors	-	150,000	(77,533)	-	72,467
Out of Hours	-	20,628	(20,628)	-	-
Awards for All - Vehicle Reserve	10,000	-	-	(10,000)	-
Bernard Sunley	-	5,000	-	(5,000)	-
Total Restricted Funds	29,414	455,038	(372,894)	(15,000)	96,558
Unrestricted Funds					
<u>Designated Funds</u>					
Designated Reserve Fund	27,507	-	-	-	27,507
IT Reserve	15,000	-	-	-	15,000
Development Reserve	30,000	-	-	-	30,000
Training Reserve	10,000	-	-	-	10,000
Vehicle Reserve	3,500	-	-	(3,500)	-
Total Designated Funds	86,007	-	-	(3,500)	82,507
Administration/General Fund	122,511	74,658	(34,553)	18,500	181,116
Total Unrestricted Funds	208,518	74,658	(34,553)	15,000	263,623
Total Funds	237,932	529,696	(407,447)	-	360,181

Purpose of material funds:

Training Funds	Volunteer management training for community organisations
Designated Reserve Fund	Contingency reserve to cover the operating lease and redundancy commitments.
IT Reserve	Reserve set up to fund future IT requirements.
Vehicle Reserve	Reserve set up to fund a new van (purchased in prior year).
Development Reserve	Reserve set up to fund Volunteer Centre Dorset development.
Allotment Project	Access to a community allotment for everybody who would like to participate.
Community Credits	Enabling people with learning disabilities to volunteer and be supported by a Mentor.
NHS Dorset ICB	Providing support to the VCS in Dorset, working in partnership with the NHS Dorset ICB to develop volunteering opportunities, representing the sector and communicating NHS themes, surveys, activities etc to the wider Voluntary and Community Sector.
Covid Grants (DEFRA)	To recruit volunteers, support and manage the Covid-19 response.
Awards for All	Contribution to purchase of new van.
Dorset Vol Ambassadors	Local Ambassadors will be recruited, and training will be provided, to engage with the public to provide a 'welcoming face' as well as local knowledge and information whilst providing advice and guidance.
Community Volunteers	A pilot project with Dorset Council that has developed through the pandemic and that continues to support people in need through community volunteering.
Out of Hours	This is the Community Volunteers project, but outside normal working hours.
Spirit of 2012	A research project to highlight and develop volunteer opportunities for people with disabilities and additional needs in museums.
Creating a Legacy	Giving the opportunity for young people to gain work experience.
Learnability	Supporting people with learning disabilities gain new skills and qualifications through their volunteering.
Vaccination Clinics	Managing volunteers supporting Covid vaccination clinics in Dorset.

Transfers may be made from unrestricted funds insofar as expenditure charged to restricted exceeds monies received, to cover any deficit that would otherwise arise. Transfers are also made, in accordance with the SORP, on purchase of assets from restricted funds that can be taken to discharge the restriction. The trustees are satisfied that sufficient resources are held to enable each fund to be applied in accordance with any restrictions.

10 Analysis of assets between funds

	Unres- tricted £	Res- tricted £	2023 Total £	Unres- tricted £	Res- tricted £	2022 Total £
Tangible assets	25,939	-	25,939	21,713	-	21,713
Net current assets	273,175	145,144	418,319	241,910	96,558	338,468
	<u>299,114</u>	<u>145,144</u>	<u>444,258</u>	<u>263,623</u>	<u>96,558</u>	<u>360,181</u>

11 Related parties

There were no related party transactions during the year (2022: none).

12 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 2 for more information and to the amount and source of these grants.

13 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 2023 the company had six members and the total amount guaranteed was therefore £60.