

**WESSEX COMMUNITY ACTION**  
**(A company limited by guarantee)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**Fletcher & Partners**  
**Chartered Accountants**  
**Salisbury**

**WESSEX COMMUNITY ACTION**  
**(A company limited by guarantee)**

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**WESSEX COMMUNITY ACTION**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

The Trustees present their annual report together with the financial statements of the Company for the year 1 April 2019 to 31 March 2020. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Reference and administrative details of the Company, its trustees and advisers**

**Trustees**

Norman Barter  
Elisabeth Conway (appointed 9 March 2020)  
Peter Curbishley  
Peter Hawkins  
Christopher Horwood  
Ian Phillips  
Dr Peter Wrighton, Chair

**Company registered number**

02797768

**Charity registered number**

1019716

**Registered office**

Unit 6, Paxton Business Centre, Whittle Road, Churchfields, Salisbury, Wiltshire, SP2 7YR

**Chief executive officer**

Amber Skyring

**Accountants**

Fletcher & Partners, Crown Chambers, Bridge Street, Salisbury, Wiltshire, SP1 2LZ

**Bankers**

Unity Trust Bank, Nine Brindley Place, Birmingham, B1 2HB

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**Structure, governance and management**

**a. Constitution**

Wessex Community Action is registered in England and Wales as a charitable company limited by guarantee and was set up by a Memorandum of Association.

It's registered office is Unit 6, Paxton Business Centre, Whittle Road, Churchfields, Salisbury, Wiltshire, SP2 7YR. The Charity's contact telephone number is 01722 326822, and its email address is [info@wessexcommunityaction.org.uk](mailto:info@wessexcommunityaction.org.uk), and the website address is [www.wessexcommunityaction.org.uk](http://www.wessexcommunityaction.org.uk).

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

Trustees serve on a Board of Directors and are Company Directors. Board Members shall be those elected annually at the Annual General Meeting. The Board shall have power at any time to co-opt any person representing a member to be a Board Member, either to fill a casual vacancy or as an addition to the existing members. Board Members so appointed shall hold office only until the following Annual General Meeting, and shall then be eligible for reappointment.

**Plans for future periods**

Our intention looking forward is to ensure that, as the last remaining Council for Voluntary Services in Wiltshire, WCA respond appropriately to the requirements of the sector, working as flexibly as possible so we are truly responding to their needs and representing the sector, wherever we can, in whatever capacity we are able.

Like all infrastructure organisations we are rooted in the community we serve, independent and locally driven, and our intention and wish is to continue to build good collaborative relationships with both the VCS and the public bodies, and to provide strong and meaningful mechanisms for representing and engaging those organisations.

**Objectives and activities**

**c. Policies and objectives**

Our mission is to improve the wellbeing of people living in the Wessex area, providing help and advice and training and support to community and voluntary organisations.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**d. Strategies for achieving objectives**

Our aim is to:

- provide a range of support services that include training, information and advice and practical help
- support, deliver and develop projects
- identify need in the local communities and work collaboratively to address those needs
- encourage liaison between groups and organisations
- support and enable active representation in the strategic planning of services
- participate in and support the voluntary sector in strategic partnerships

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**Objectives and activities (continued)**

**e. Activities undertaken to achieve objectives**

These activities include:

- providing a wide range of information and guidance for organisations, including making available to them a large resource bank of templates and policies
- providing training tailored to the needs of the sector
- supporting the Wiltshire Volunteer Managers Forum
- organising and facilitate events that respond to emerging issues as well as organising networking opportunities and local contact for national campaigns
- producing a monthly newsletter for the information of as many as possible of the voluntary organisations operating in Wiltshire
- providing community transport services
- operating the Salisbury Child Contact Centre which offers families a safe and neutral space for non-resident parents to meet their children in instances where the parents are in dispute over contact
- operating the Redworth Club which offers recreational opportunities within a warm and friendly atmosphere for adults who have a mental or physical disability.

**WESSEX COMMUNITY ACTION**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**Achievements and performance**

**a. Main achievements of the Company**

During the year we secured financial stability through the award of a contract for our Community Transport Service and more recently by the award of a four-year grant from the National Lottery Community Fund.

Prior to this we secured a Development Grant from the National Lottery Community Fund to explore the support needs of voluntary organisations in Wiltshire. This area of work started in April 2019 and ended in November 2019 with the completion of a report on the "Support Needs of Voluntary and Community Organisations in Wiltshire". This key piece of work influenced and shaped the main lottery application that was submitted in December 2019.

Throughout the CV-19 'lockdown' phase, that started in March 2020, WCA has been resilient in continuing to operate, albeit from home, and in collaboration with our two local authority partners, Wiltshire Council and Salisbury City Council (SCC), we supported and advised many of the new emerging Mutual Aid CV-19 groups, set up a specific advice page for the voluntary sector on our website, as well as running in partnership our own Compassionate Communities Scheme with Salisbury City Council. WCA and SCC recruited and supported volunteers who themselves were supporting local residents who were either shielding or self-isolating. We will be reflecting on the scheme and lessons learnt through the coming months.

In partnership with Community First Wiltshire, a contract was secured to activate a team of experienced qualified and existing Community Organisers within Community First to identify, train and develop a new network of volunteer Community Information Champions.

A new Volunteer Co-ordinators Forum was launched by WCA in June 2019 who established this new initiative supporting volunteer managers across Wiltshire. The aim of the Volunteer Co-ordinators Forum is to act as a safe and neutral space to discuss all things volunteer management. The forum is an opportunity for volunteer managers to come together with their peers to develop a framework of support and learning. The sessions have presentations from external parties as well as utilising the skills and knowledge from within the forum itself. WCA facilitates and hosts within the forum an Action Learning Set program which is a structured method enabling the forum members to address and explore complicated issues by working collectively.

This year also saw the launch of a jointly hosted Volunteer Fair with Wiltshire Council and other VCS partners as part of the National Volunteer Week. The two main events took place in the Salisbury Library and Wiltshire Council Foyer in Trowbridge, where the Voluntary and Community Sector Organisations and Wiltshire Council were available to chat to prospective volunteers and displayed information about their organisations alongside a Recruitment Board that was specially erected to promote Volunteering opportunities in Wiltshire.

**Financial review**

**a. Going concern**

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

**WESSEX COMMUNITY ACTION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**Financial review (continued)**

**b. Financial Review and reserves policy**

At the end of the reporting period of the charity had received total income of £281,926 and had a total expenditure of £273,591. At the end of the year the charity's total funds amounted to £144,258 of which £43,932 was held in restricted funds and £100,326 in unrestricted funds.

The Company aims to maintain sufficient unrestricted reserves to enable it to continue operating as a going concern, to provide a level of funding for unexpected opportunities and to provide cover for risks such as unforeseen expenditure or unanticipated loss of income

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**P Wrighton**

Date: 1 October 2020

**WESSEX COMMUNITY ACTION**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**Independent examiner's report to the Trustees of Wessex Community Action ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

**Responsibilities and basis of report**

As the Trustees of the Company (and 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 the Company's accounts 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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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 accord with those 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.

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

Signed:

J Fletcher

**Fletcher & Partners**

Crown Chambers  
Bridge Street  
Salisbury  
Wiltshire  
SP1 2LZ

Dated: 5 November 2020

FCA

**WESSEX COMMUNITY ACTION**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2020**

|                                    | Note | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Donations and legacies             | 3    | 23,716                             | 51,463                           | 75,179                      | 50,993                      |
| Charitable activities              | 4    | 199,378                            | -                                | 199,378                     | 163,201                     |
| Other trading activities           |      | 518                                | 678                              | 1,196                       | 4,311                       |
| Investments                        | 6    | 131                                | -                                | 131                         | 376                         |
| Other income                       | 7    | 6,042                              | -                                | 6,042                       | -                           |
| <b>Total income</b>                |      | <u>229,785</u>                     | <u>52,141</u>                    | <u>281,926</u>              | <u>218,881</u>              |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Raising funds                      | 9    | 17,941                             | -                                | 17,941                      | 18,857                      |
| Charitable activities              | 8    | 220,021                            | 26,157                           | 246,178                     | 243,080                     |
| Other expenditure                  |      | -                                  | 9,472                            | 9,472                       | 37,788                      |
| <b>Total expenditure</b>           |      | <u>237,962</u>                     | <u>35,629</u>                    | <u>273,591</u>              | <u>299,725</u>              |
| Net losses on investments          |      | (1,799)                            | -                                | (1,799)                     | (1,259)                     |
| <b>Net (expenditure)/income</b>    |      | <u>(9,976)</u>                     | <u>16,512</u>                    | <u>6,536</u>                | <u>(82,103)</u>             |
| Transfers between funds            | 19   | 22,630                             | (22,630)                         | -                           | -                           |
| <b>Net movement in funds</b>       |      | <u>12,654</u>                      | <u>(6,118)</u>                   | <u>6,536</u>                | <u>(82,103)</u>             |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 87,672                             | 50,050                           | 137,722                     | 219,825                     |
| Net movement in funds              |      | 12,654                             | (6,118)                          | 6,536                       | (82,103)                    |
| <b>Total funds carried forward</b> |      | <u>100,326</u>                     | <u>43,932</u>                    | <u>144,258</u>              | <u>137,722</u>              |

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

The notes on pages 9 to 25 form part of these financial statements.

**WESSEX COMMUNITY ACTION**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 02797768**

**BALANCE SHEET**  
**AS AT 31 MARCH 2020**

|  | Note | 2020<br>£ | 2019<br>£ |
|--|------|-----------|-----------|
| <b>Fixed assets</b>                            |      |           |           |
| Tangible assets                                | 15   | 18,900    | 16,481    |
| Investments                                    | 14   | 2,239     | 4,039     |
|  |      | 21,139    | 20,520    |
| <b>Current assets</b>                          |      |           |           |
| Debtors  | 16   | 49,426    | 37,704    |
| Cash at bank and in hand                       |      | 91,596    | 88,671    |
|  |      | 141,022   | 126,375   |
| Creditors: amounts falling due within one year | 17   | (17,903)  | (9,173)   |
|  |      | 123,119   | 117,202   |
| <b>Net current assets</b>                      |      | 123,119   | 117,202   |
| <b>Total assets less current liabilities</b>   |      | 144,258   | 137,722   |
|  |      | 144,258   | 137,722   |
| <b>Total net assets</b>                        |      | 144,258   | 137,722   |
| <b>Charity funds</b>                           |      |           |           |
| Restricted funds                               | 19   | 43,932    | 50,050    |
| Unrestricted funds                             | 19   | 100,326   | 87,672    |
| <b>Total funds</b>                             |      | 144,258   | 137,722   |

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

**P Wrighton**

Date: 1 October 2020

The notes on pages 9 to 25 form part of these financial statements.

**WESSEX COMMUNITY ACTION**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**1. General information**

Wessex Community Action is a charitable company limited by guarantee, incorporated in England and Wales with the company number 02797768. Its registered office is Unit 6 Paxton Business Centre, Whittle Road, Churchfields, Salisbury, Wiltshire, United Kingdom, SP2 7YR.

The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports Regulations 2008) only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Wessex Community Action 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.

The most significant area of uncertainty for the year ending 31 March 2021 is the effect of the coronavirus COVID-19 pandemic. The company still continued to support and advise the VCVS in particular COVID-19 Mutual Aid groups as well as establishing in partnership with Salisbury City Council the Compassionate Communities Scheme recruiting and allocating volunteers to support residents self-isolating or shielding. Only one member of staff was furloughed and services ran as normal, albeit in a reduced capacity.

**2.2 Income**

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

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.

Revenue grants are shown in the Statement of Financial Activities in the year in which they are received. Where the grant has to be matched to a different period, the deferred element is deducted from income and carried forward in liabilities.

Income from charitable activities includes transport receipts, training income and administrative services.

Legacies are included when the charity is advised by the personal representatives of an estate that payment will be made or property transferred and the amount involved can be quantified.

**WESSEX COMMUNITY ACTION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**2. Accounting policies (continued)**

**2.3 Expenditure**

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

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

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

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to the third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable headings as per the relevant notes in the accounts.

**2.4 Turnover**

Turnover, comprises revenue recognised by the company in respect of services supplied during the year, exclusive of Value Added Tax.

**2.5 Interest receivable**

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

**2.6 Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**WESSEX COMMUNITY ACTION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**2. Accounting policies (continued)**

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Company may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note.

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

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

|                       |                      |
|-----------------------|----------------------|
| Motor vehicles        | - 25% straight line  |
| Fixtures and fittings | - 100% straight line |
| Office equipment      | - 100% straight line |
| Computer equipment    | - 100% straight line |

**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities incorporating income and expenditure account.

**2.9 Debtors**

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**2. Accounting policies (continued)**

**2.10 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.

**2.11 Liabilities and provisions**

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

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

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

**2.12 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Pensions**

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

**2.14 Fund accounting**

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

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

**WESSEX COMMUNITY ACTION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**3. Income from donations and legacies**

|            | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations  | 1,633                              | 50                               | 1,683                       | 6,180                       |
| Grants     | 22,083                             | 51,413                           | 73,496                      | 44,813                      |
|            | <u>23,716</u>                      | <u>51,463</u>                    | <u>75,179</u>               | <u>50,993</u>               |
| Total 2019 | <u>7,828</u>                       | <u>43,165</u>                    | <u>50,993</u>               |                             |

**4. Income from charitable activities**

|            | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|------------|------------------------------------|-----------------------------|-----------------------------|
| Transport  | 192,773                            | 192,773                     | 156,031                     |
| Training   | 6,605                              | 6,605                       | 7,170                       |
|            | <u>199,378</u>                     | <u>199,378</u>              | <u>163,201</u>              |
| Total 2019 | <u>163,201</u>                     | <u>163,201</u>              |                             |

**WESSEX COMMUNITY ACTION**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**5. Income from other trading activities**

|                                 | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|---------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Payroll & book-keeping services | -                                  | -                                | -                           | 1,941                       |
| Printing & hire services        | 518                                | -                                | 518                         | 1,820                       |
| SCCC Session fees               | -                                  | 678                              | 678                         | 390                         |
| SCCC Pre-assessment fees        | -                                  | -                                | -                           | 160                         |
|                                 | <u>518</u>                         | <u>678</u>                       | <u>1,196</u>                | <u>4,311</u>                |
| Total 2019                      | <u>3,761</u>                       | <u>550</u>                       | <u>4,311</u>                |                             |

**6. Investment income**

|                                   | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|-----------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Dividends from listed investments | 131                                | -                                | 131                         | 181                         |
| Bank interest received            | -                                  | -                                | -                           | 195                         |
|                                   | <u>131</u>                         | <u>-</u>                         | <u>131</u>                  | <u>376</u>                  |
| Total 2019                        | <u>181</u>                         | <u>195</u>                       | <u>376</u>                  |                             |

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**7. Other incoming resources**

|                                | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|--------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Profit on disposal of vehicles | 6,042                              | 6,042                       | -                           |

**8. Expenditure on Charitable Activities**

|   | Activities<br>undertaken<br>directly<br>2020<br>£ | Support<br>costs<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|---|---|-------------------------------|-----------------------------|-----------------------------|
| Transport                               | 146,841   | 73,847                        | 220,688                     | 183,809                     |
| Training                                | 3,033   | -                             | 3,033                       | 3,234                       |
| Salisbury Child Contact Centre          | 13,855  | -                             | 13,855                      | 18,079                      |
| Wilts Children & Families VSF           | -   | -                             | -                           | 2,814                       |
| Redworth Club                           | 8,602   | -                             | 8,602                       | 8,502                       |
| Amesbury Youth Cafe                     | -   | -                             | -                           | 12,454                      |
| DfT Community Minibus                   | -   | -                             | -                           | 11,876                      |
| Childrens Workforce Development Council | -   | -                             | -                           | 2,312                       |
|   | <u>172,331</u>                                    | <u>73,847</u>                 | <u>246,178</u>              | <u>243,080</u>              |
| Total 2019                              | <u>167,540</u>                                    | <u>75,540</u>                 | <u>243,080</u>              |                             |

Of the total expenditure on charitable activities £220,021 (2019 - £187,043) was from unrestricted funds and £26,157 (2019 - £56,037) was from restricted funds.

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**9. Expenditure on raising funds**

|                                    | Support<br>costs<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|------------------------------------|-------------------------------|-----------------------------|-----------------------------|
| Voluntary income generation        | 7,803                         | 7,803                       | 8,210                       |
| Other activities for raising funds | 10,138                        | 10,138                      | 10,647                      |
|                                    | <u>17,941</u>                 | <u>17,941</u>               | <u>18,857</u>               |
| Total 2019                         | <u>18,857</u>                 | <u>18,857</u>               |                             |

All expenditure on raising funds in 2020 and 2019 was from unrestricted funds.

**10. Other expenditure**

|   | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|---|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Wilts Children & Families VSF           | -                                  | -                                | -                           | 34,125                      |
| Childrens Workforce Development Council | -                                  | -                                | -                           | 3,663                       |
| Strengthening VCSE sector               | -                                  | 9,472                            | 9,472                       | -                           |
|   | <u>-</u>                           | <u>9,472</u>                     | <u>9,472</u>                | <u>37,788</u>               |
| Total 2019                              | <u>37,788</u>                      | <u>-</u>                         | <u>37,788</u>               |                             |

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**11. Support costs**

Support costs are allocated between the following headings on the following basis:

Wages & Salaries & Book keeping: time spent by care staff on each activity.

Premises costs: 25% Voluntary income generation, 25% Activities for raising funds and 50% to Transport.

Governance costs and Other costs: allocated equally.

Office and IT costs: 10% Voluntary income generation, 10% Activities for raising funds and 80% to Transport.

Travel: 40% Voluntary income generation, 40% Activities for raising funds and 20% to Transport.

|                   | Voluntary<br>income<br>generation<br>2020<br>£ | Activities for<br>raising funds<br>2020<br>£ | Transport<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|-------------------|--|--|------------------------|-----------------------------|-----------------------------|
| Wages & salaries  | 1,362  | 3,525  | 52,336                 | 57,223                      | 53,430                      |
| Premises costs    | 4,175  | 4,175  | 8,607                  | 16,957                      | 16,768                      |
| Office & IT costs | 1,017  | 1,017  | 7,814                  | 9,848                       | 8,320                       |
| Travel            | 346  | 346  | 173                    | 865                         | 607                         |
| Other costs       | 146  | 146  | 146                    | 438                         | 2,373                       |
| Book-keeping      | 107  | 278  | 4,121                  | 4,506                       | 11,049                      |
| Governance        | 650  | 651  | 650                    | 1,951                       | 1,850                       |
|                   | <u>7,803</u>                                   | <u>10,138</u>                                | <u>73,847</u>          | <u>91,788</u>               | <u>94,397</u>               |
| Total 2019        | <u>8,210</u>                                   | <u>10,647</u>                                | <u>75,540</u>          | <u>94,397</u>               |                             |

**Governance costs comprise:**

The independent examiner's remuneration amounts to an independent examiner fee of £550 (2019 - £550), and accountancy of £1,401 (2019 - £1,300).

**12. Net Income/(Expenditure)**

|   | 2020<br>£     | 2019<br>£     |
|---|---------------|---------------|
| Depreciation of tangible fixed assets: - owned by the charity | 11,456        | 16,481        |
| Profit on disposal of assets - owned by the charity           | 6,042         | -             |
|   | <u>17,498</u> | <u>16,481</u> |

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**13. Staff costs**

|                       | 2020<br>£ | 2019<br>£ |
|-----------------------|-----------|-----------|
| Salaries and wages    | 156,111   | 145,889   |
| Social security costs | 6,148     | 5,402     |
| Pension costs         | 1,124     | 1,039     |
|                       | 163,383   | 152,330   |

There were no employees with emoluments over £60,000.

The average monthly head count was 11 staff (2019 - 12 staff).

The Chief Executive is considered to be the key management personnel to the charity. The total paid to the key management personnel during the year (including pension contributions) was £43,566 (2019 - £39,875). The increased expenditure in 2019/20 reflects that the Chief Executive post was four days a week and this is a full year, whereas in 2018/19 the Chief Executive post was only filled part way through the year and the Advisor was in office until then for two days a week.

**Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 March 2020, no Trustee expenses have been incurred (2019 - £NIL).

**14. Fixed asset investments**

|                         | Listed<br>investments<br>£ |
|-------------------------|----------------------------|
| <b>Market value</b>     |                            |
| At 1 April 2019         | 4,039                      |
| Revaluations            | (1,800)                    |
| <b>At 31 March 2020</b> | 2,239                      |
| <b>Net book value</b>   |                            |
| <b>At 31 March 2020</b> | 2,239                      |
| <i>At 31 March 2019</i> | 4,039                      |

The investment comprises shares held in Santander. The historical cost was £11,499.

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**15. Tangible fixed assets**

|                          | Motor<br>vehicles<br>£ | Fixtures and<br>fittings<br>£ | Office<br>equipment<br>£ | Computer<br>equipment<br>£ | Total<br>£    |
|--------------------------|------------------------|-------------------------------|--------------------------|----------------------------|---------------|
| <b>Cost or valuation</b> |                        |                               |                          |                            |               |
| At 1 April 2019          | 105,334                | 8,733                         | -                        | 10,972                     | 125,039       |
| Additions                | 25,200                 | -                             | 3,300                    | -                          | 28,500        |
| Disposals                | (58,499)               | -                             | -                        | -                          | (58,499)      |
| At 31 March 2020         | <u>72,035</u>          | <u>8,733</u>                  | <u>3,300</u>             | <u>10,972</u>              | <u>95,040</u> |
| <b>Depreciation</b>      |                        |                               |                          |                            |               |
| At 1 April 2019          | 88,853                 | 8,733                         | -                        | 10,972                     | 108,558       |
| Charge for the year      | 8,156                  | -                             | 3,300                    | -                          | 11,456        |
| On disposals             | (43,874)               | -                             | -                        | -                          | (43,874)      |
| At 31 March 2020         | <u>53,135</u>          | <u>8,733</u>                  | <u>3,300</u>             | <u>10,972</u>              | <u>76,140</u> |
| <b>Net book value</b>    |                        |                               |                          |                            |               |
| At 31 March 2020         | <u>18,900</u>          | <u>-</u>                      | <u>-</u>                 | <u>-</u>                   | <u>18,900</u> |
| At 31 March 2019         | <u>16,481</u>          | <u>-</u>                      | <u>-</u>                 | <u>-</u>                   | <u>16,481</u> |

**16. Debtors**

|                                | 2020<br>£     | 2019<br>£     |
|--------------------------------|---------------|---------------|
| <b>Due within one year</b>     |               |               |
| Trade debtors                  | 37,579        | 28,109        |
| Other debtors                  | 3,813         | 2,823         |
| Prepayments and accrued income | 8,034         | 6,772         |
|                                | <u>49,426</u> | <u>37,704</u> |

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**17. Creditors: Amounts falling due within one year**

|                                    | 2020<br>£ | 2019<br>£ |
|------------------------------------|-----------|-----------|
| Trade creditors                    | 2,748     | 2,931     |
| Other taxation and social security | 3,156     | 2,687     |
| Other creditors                    | 2,236     | 425       |
| Accruals and deferred income       | 9,763     | 3,130     |
|                                    | 17,903    | 9,173     |
|                                    | 17,903    | 9,173     |

**18. Deferred income**

|   | 2020<br>£    | 2019<br>£ |
|---|--------------|-----------|
| Resources deferred during the year      | 2,917        | -         |
| <b>Deferred income at 31 March 2020</b> | <b>2,917</b> | <b>-</b>  |
|   | <b>2,917</b> | <b>-</b>  |

Included in accruals and deferred income was a grant received from Wiltshire Community Foundation that was apportioned over the year it covers and seven months was deferred as this falls into the next accounting period.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**19. Statement of funds**

**Statement of funds - current year**

|                                | Balance at 1<br>April 2019<br>£ | Income<br>£           | Expenditure<br>£        | Transfers<br>in/out<br>£ | Gains/<br>(Losses)<br>£ | Balance at<br>31 March<br>2020<br>£ |
|--------------------------------|---------------------------------|-----------------------|-------------------------|--------------------------|-------------------------|-------------------------------------|
| <b>Unrestricted funds</b>      |                                 |                       |                         |                          |                         |                                     |
| General Funds                  | 87,672                          | 231,034               | (239,211)               | 22,630                   | (1,799)                 | 100,326                             |
| <b>Restricted funds</b>        |                                 |                       |                         |                          |                         |                                     |
| Salisbury Child Contact Centre | 15,530                          | 18,533                | (13,855)                | (4,020)                  | -                       | 16,188                              |
| Redworth Club                  | 17,710                          | 10,926                | (8,602)                 | (1,800)                  | -                       | 18,234                              |
| Amesbury Youth Cafe            | 4,934                           | -                     | -                       | (4,934)                  | -                       | -                                   |
| DFT Community Minibus          | 11,876                          | -                     | -                       | (11,876)                 | -                       | -                                   |
| Strengthening Wiltshire VCSE   | -                               | 18,982                | (9,472)                 | -                        | -                       | 9,510                               |
| Transport                      | -                               | 3,700                 | (3,700)                 | -                        | -                       | -                                   |
|                                | <u>50,050</u>                   | <u>52,141</u>         | <u>(35,629)</u>         | <u>(22,630)</u>          | <u>-</u>                | <u>43,932</u>                       |
| <b>Total of funds</b>          | <u><u>137,722</u></u>           | <u><u>283,175</u></u> | <u><u>(274,840)</u></u> | <u><u>-</u></u>          | <u><u>(1,799)</u></u>   | <u><u>144,258</u></u>               |

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

**Statement of funds - prior year**

|  | Balance at<br>1 April 2018<br>£ | Income<br>£           | Expenditure<br>£        | Transfers<br>in/out<br>£ | Gains/<br>(Losses)<br>£ | Balance at<br>31 March<br>2019<br>£ |
|--|---------------------------------|-----------------------|-------------------------|--------------------------|-------------------------|-------------------------------------|
| <b>Unrestricted funds</b>                        |                                 |                       |                         |                          |                         |                                     |
| General Funds<br>- all funds                     | 110,045                         | 174,971               | (205,900)               | 9,815                    | (1,259)                 | 87,672                              |
| <b>Restricted funds</b>                          |                                 |                       |                         |                          |                         |                                     |
| Salisbury Child<br>Contact Centre                | 13,089                          | 24,540                | (18,079)                | (4,020)                  | -                       | 15,530                              |
| Wiltshire<br>Children &<br>Families VSF          | 36,339                          | 195                   | (36,539)                | 5                        | -                       | -                                   |
| Childrens<br>Workforce<br>Development<br>Council | 6,375                           | -                     | (6,375)                 | -                        | -                       | -                                   |
| Redworth Club                                    | 17,087                          | 10,925                | (8,502)                 | (1,800)                  | -                       | 17,710                              |
| Amesbury<br>Youth Cafe                           | 13,138                          | 8,250                 | (12,454)                | (4,000)                  | -                       | 4,934                               |
| DFT Community<br>Minibus                         | 23,752                          | -                     | (11,876)                | -                        | -                       | 11,876                              |
|  | <u>109,780</u>                  | <u>43,910</u>         | <u>(93,825)</u>         | <u>(9,815)</u>           | <u>-</u>                | <u>50,050</u>                       |
| <b>Total of funds</b>                            | <u><u>219,825</u></u>           | <u><u>218,881</u></u> | <u><u>(299,725)</u></u> | <u><u>-</u></u>          | <u><u>(1,259)</u></u>   | <u><u>137,722</u></u>               |

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**NOTES TO THE FINANCIAL STATEMENTS  
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**20. Summary of funds**

**Summary of funds - current year**

|                  | Balance at 1<br>April 2019<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Gains/<br>(Losses)<br>£ | Balance at<br>31 March<br>2020<br>£ |
|------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------|-------------------------------------|
| General funds    | 87,672                          | 231,034        | (239,211)        | 22,630                   | (1,799)                 | 100,326                             |
| Restricted funds | 50,050                          | 52,141         | (35,629)         | (22,630)                 | -                       | 43,932                              |
|                  | <u>137,722</u>                  | <u>283,175</u> | <u>(274,840)</u> | <u>-</u>                 | <u>(1,799)</u>          | <u>144,258</u>                      |

**Summary of funds - prior year**

|                  | Balance at<br>1 April 2018<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Gains/<br>(Losses)<br>£ | Balance at<br>31 March<br>2019<br>£ |
|------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------|-------------------------------------|
| General funds    | 110,045                         | 174,971        | (205,900)        | 9,815                    | (1,259)                 | 87,672                              |
| Restricted funds | 109,780                         | 43,910         | (93,825)         | (9,815)                  | -                       | 50,050                              |
|                  | <u>219,825</u>                  | <u>218,881</u> | <u>(299,725)</u> | <u>-</u>                 | <u>(1,259)</u>          | <u>137,722</u>                      |

Restricted fund purposes:

Salisbury Child Contract Centre - to operate this essential service which benefits local children, enabling them to build relationships with both of their parents.

The Redworth Club - a social and leisure club for adults suffering from learning or physical disabilities, or recovering from mental illness.

DfT Community Minibus - this was to support the charity to deliver community transport and vital services to those communities who may not be serviced by commercial bus services and to enable people in rural areas to access hospitals, shops, leisure facilities, etc. This Minibus was sold during the year and the funds became part of the General Funds.

The grant from The National Lottery Community Fund was to be used to help strengthen the VCSE sector in Wiltshire.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**21. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

|                               | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 18,900                             | -                                | 18,900                      |
| Fixed asset investments       | 2,239                              | -                                | 2,239                       |
| Current assets                | 96,644                             | 44,378                           | 141,022                     |
| Creditors due within one year | (17,457)                           | (446)                            | (17,903)                    |
| <b>Total</b>                  | <u>100,326</u>                     | <u>43,932</u>                    | <u>144,258</u>              |

**Analysis of net assets between funds - prior period**

|                               | Unrestricted<br>funds<br>2019<br>£ | Restricted<br>funds<br>2019<br>£ | Total<br>funds<br>2019<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 4,605                              | 11,876                           | 16,481                      |
| Fixed asset investments       | 4,039                              | -                                | 4,039                       |
| Current assets                | 87,753                             | 38,622                           | 126,375                     |
| Creditors due within one year | (8,725)                            | (448)                            | (9,173)                     |
| <b>Total</b>                  | <u>87,672</u>                      | <u>50,050</u>                    | <u>137,722</u>              |

**22. Capital Commitments**

At 31 March 2020 there were no capital expenditure commitments (2019 - no commitments).

**23. Pension commitments**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,124 (2019 - £1,039). Contributions of £243 were outstanding at the balance sheet date and are included in creditors (2019 - £174).

The expense and liability is either allocated directly to the charitable activity where the employee is engaged in that activity, or allocated in accordance with note 10 for support staff.

There were no pension commitments not included in the balance sheet.

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**24. Volunteers**

There are nine volunteers at the Salisbury Child Contact Centre (SCCC) who assist the employed co-ordinator in running the sessions there. Without these volunteers WCA projects could not function.

**25. Indemnity insurance**

The Trust holds third party indemnity insurance to protect the Trustees and volunteers.

**26. Operating lease commitments**

At 31 March 2020 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|  | 2020<br>£     | 2019<br>£     |
|--|---------------|---------------|
| Not later than 1 year                        | 15,000        | 15,491        |
| Later than 1 year and not later than 5 years | 3,750         | 18,750        |
|  | <u>18,750</u> | <u>34,241</u> |

**27. Related party transactions**

During 2020 the following transactions took place between the charity and WCA Trading Services Limited, a company under common control.

Amounts owed to the charity increased by £433 to give a balance of £9,939 owing at the year end (2019 - £9,506). This balance has been fully provided against in the accounts.