

Registered number: 02797768  
Charity number: 1019716

**WESSEX COMMUNITY ACTION**  
**(A company limited by guarantee)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**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 2021**

The Trustees present their annual report together with the financial statements of the Company for the year 1 April 2020 to 31 March 2021. 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 2019).

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  
Peter Curbishley  
Stephen Donald (appointed 29 March 2021)  
Peter Hawkins  
Christopher Horwood  
Andrew Longland (appointed 25 January 2021)  
Ian Phillips, Vice Chair  
Sarah Rouse (appointed 25 January 2021)  
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, Four Brindley Place, Birmingham, B1 2HB

**WESSEX COMMUNITY ACTION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Objectives and activities**

**a. 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)'.

**b. 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

**c. 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 facilitating 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

**Achievements and performance**

**Main achievements of the Company**

At the time of writing this report WCA are still in a level of CV-19 restrictions with a new variant increasing concerns so that WCA are not yet able to fully emerge from restrictions.

However, despite not in any way being back to normal, WCA are finding new ways of delivering and engaging with the Voluntary and Community Sector (VCS) to ensure ongoing connection, collaboration, representation, advice and support, and training can still be offered.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Achievements and performance (continued)**

**Voluntary and Community Sector Voice**

It's fair to say that by far the greatest achievement for WCA this year has been giving the sector a voice through our role, as an infrastructure organisation, on both local and national partnerships. The result of this has been that WCA have shared the experiences and stories of organisations and groups (and those residents whom they are supporting) as they have been unfolding, both the challenges and the joys. The value of this was that other stakeholders could and did hear those challenges and set out to find ways, with the sector, to resolve them together.

It has increased WCA connections and opportunities to network with other sectors/bodies and build new relationships and prospects to work together.

That has been borne out so many times during the pandemic, demonstrating that when WCA work together we are more able to take down the very real barriers that get in the way of us all being able to meet the needs of those that are seeking support.

Here are some quotes that sum up the year for WCA:

"No one can whistle a symphony. It takes a whole orchestra to play it."

– H.E. Luccock

"Coming together is a beginning, staying together is progress, and working together is success."

– Henry Ford

All of what WCA continues to offer at this time is on-line and WCA are still learning and developing new and creative ways to engage and reach the sector to ensure we offer that golden thread that keeps the third sector allied.

In 2020-21 like many of our partners, WCA worked incredibly hard to maintain existing services as well as initiating new services and support, and WCA are proud to say we achieved a number of successes that will continue to carry us forward in these challenging times.

WCA is now recognised as the Council for Voluntary Services in Wiltshire; WCA have been much more visible in delivering our core service over this last financial year as a result of being able to engage and reach a much wider audience. This is a result of on-line technology becoming the new tool connecting us all across geographical areas previously unexplored. Whilst WCA miss the face-to-face engagement, using the on-line meeting tools we have learnt to embrace a new level of connectivity and reach, which has in the main proved successful. The on-line joining has taken away the geographical barriers or travel, time and costs that has often got in the way of the third sector being able to come together.

WCA have also in this year seen the expansion of the team and at the time of writing WCA have recruited four new staff members. As a result of this WCA have been able to expand our offer of support and guidance to the VCS in Wiltshire, as well as being able to play a greater representative role and voice for the sector.

So here are some of the highlights:

**WESSEX COMMUNITY ACTION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Achievements and performance (continued)**

**CV-19 support to organisations and groups in the VCS**

Throughout the 'lockdown' phase, that started in March 2020, WCA has been resilient in continuing to operate albeit from home, and in collaboration with our 2 local authority partners, Wiltshire Council and Salisbury City Council (SCC), WCA:

- supported and advised many of the new emerging Mutual Aid CV-19 groups,
- set up specific CV-19 advice and resource pages for the VCS on our website, in particular new templates and guidance for new groups which were CV-19 specific and management of volunteers during CV-19
- hosted two networking events to bring together those groups and organisations who often felt they were working in isolation, both of which drew large numbers to the sessions.
- ran in partnership, our own support for the residents of Salisbury through our Compassionate Communities Scheme in partnership with Salisbury City Council. WCA and SCC recruited and supported over 175 volunteers who themselves were supporting over 350 local residents who were either shielding or self-isolating.
- consulted the sector to understand the impact of CV-19 on organisations and groups which culminated in two VCS Impact Reports, one in June 2020 and another in February 2021. These reports were:
  - used to inform discussions with Andy Haldane Bank of England's Chief Economist and Danny Kruger MP.
  - circulated to Wiltshire Council Recovery and Wellbeing Hub.
  - circulated to the VCS to help evidence funding bids.
  - used to inform the Voluntary and Community Sector Emergencies Partnership (VCSEP) (national body being fed local intelligence)
  - Used to help national bodies reach local organisations through the distribution of PPE, surplus clothes and facilitated the coming together of the food banks in Wiltshire for a research project on food poverty during the pandemic.
- WCA has, during the pandemic, been and remains a core contributor to the WC Community Resilience Partnership. WCA were there to represent and advocate for the third sector, sharing information from the sector, and to ensure that the partners understood and valued the role of the third sector as a key stakeholder in the response and recovery phase of the pandemic.
- From the autumn onwards, WCA began hosting a number of support, engagement and networking events with the VCS:
  - Wiltshire VCS Networking events August 2020 and Oct 2020
  - Introduction to the Voluntary Sector & Community Emergencies Partnership (VCSEP) November 2020
  - 'What does recovery look like ('How to Build Back Better') December 2020
  - 'Having conversations that Matter' February 2021

**1-2-1 Support and Advice**

WCA continue to provide as our core service 1-2-1 practical and professional support to new, emerging and existing voluntary and community sector organisations in Wiltshire.

Through our 1-2-1 advice sessions, information sheets, templates, peer to peer networking and signposting WCA help groups right from the start, empowering them to become strong and independent, with good governance. Our support aims to support groups grow and evolve so the sector can become strong and resilient.

WCA provide information and advice on;

- starting a new group and legal structures
- policies procedures and good governance
- recruiting and supporting trustees and volunteers
- project development, business and strategic planning
- sustainable funding and finding funders
- consultation and engagement
- monitoring and evaluation

**WESSEX COMMUNITY ACTION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Achievements and performance (continued)**

**The Voluntary and Community Sector Emergencies Partnership (VCSEP)**

This is made up of a range of local and national charities with the aim of improving co-ordination at national and local levels before, during and after emergencies. WCA has been a partner in this partnership providing the Wiltshire perspective.

VCSEP brought together local, national and global expertise from the sector, and aims to help people prepare for, respond to and recover from emergencies, so that they can rebuild their lives.

It also has an influencing role and gives a voice to those at risk of or affected by disasters and emergencies in the UK, so that they are at the heart of any response.

**Wiltshire Together**

During the pandemic WCA identified the need for a community platform that helped to reconnect communities and reduce the impact of social isolation, and provide a place where people can exchange ideas, skills, information and knowledge in pursuit of answers to their own day-to-day challenges...a platform to discover who is out there to offer support and make positive connections, and connect with a whole variety of activities and events, social groups and volunteering opportunities.

In October 2020 WCA launched Wiltshire Together and we currently have around 400 members who post activities/services and volunteering opportunities. The number of activities and members is growing week on week and WCA very much see this as the front door for residents in Wiltshire to find out about what is out there and opportunities and services that are available to them in their community.

**Learning and Development – building the capacity of the third sector**

Despite the challenges of face-to-face training WCA have still managed to deliver to help build capacity through our learning and development opportunities:

Fifteen training courses covering a range of topics including; Cyber security, Mental Health and Work, Reducing Stress and Increasing Resilience, Autism Awareness, Dealing with Challenging Behaviour, Assertiveness, Introduction to Zoom etc. with over 90 people engaged in these courses over the last year.

**Developmental Work**

Here at WCA we are keen to explore new ways to understand the impact the third sector has on individuals and communities. This led WCA to Ripple Effect Mapping which is a tool we have been piloting as an evaluation process.

Ripple Effect Mapping (REM) is one method that may help researchers and practitioners to understand the wider impacts of their partnership, project or intervention. It takes the form of a retrospective participatory qualitative impact evaluation, meaning that stakeholders who are engaged in, or affected by, the intervention (such as delivery staff, commissioners, intervention designers and others) take part in a series of workshops to visualise how the impacts of the intervention go beyond those which it may be designed to achieve.

WCA have been exploring the use of this technique and tool, with support from Torbay Community Development Trust, and WCA have led on and piloted this tool using Wiltshire Councils Community Resilience Partnership (a multi-agency partnership who responded together in the pandemic).

**Transport**

WCA continue to offer a community transport service in Salisbury and are currently commissioned by Wiltshire Council to deliver transport to Exeter House School and various day centres within Salisbury.

WCA continued to run our service through this difficult year and often with a much-reduced service and passenger numbers. By September 2020 all our school buses were back to full capacity.

This year WCA have invested in two new buses to improve our fleet to ensure WCA can continue to maintain a high-quality service to our clients.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Achievements and performance (continued)**

**Acknowledgements**

• High Sheriff Awards for Services to the Community  
WCA was honoured with the High Sheriff Award for Services to the Community this year for our Compassionate Communities Scheme in recruiting and supporting volunteers and residents in Salisbury during the pandemic, as well as our wider support and guidance to the sector as a whole.

• Salisbury Cathedral to celebrate its 800th anniversary  
The CEO was honoured to be amongst those invited from the third sector to welcome Prince Charles and the Duchess of Cornwall to Salisbury Cathedral to celebrate its 800th anniversary.

**Looking forward:**

WCA have been quietly developing our unique offer that WCA hope to expand and offer to the VCS in Wiltshire in the future. Our aspiration is to become innovators in the field of engagement and consultation, taking an asset-based community development approach, as well as being innovators of services delivered by the VCS and other stakeholders.

We are also developing our Peer Leadership learning programme to the sector, as well as our role in building the knowledge, capacity and skills in the sector around the Equality, Diversity and Inclusion agenda which enables us to create a more equitable and equal society.

**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.

**b. Financial Review and reserves policy**

At the end of the reporting period of the charity had received total income of £344,691 and had a total expenditure of £318,456. At the end of the year the charity's total funds amounted to £200,304 of which £25,148 was held in restricted funds and £175,156 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

**Structure, governance and management**

**a. Constitution**

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

Its 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**

The Trustees are in the process of amending the Company's Articles of Association with the intention that in future members of the Company shall be the Trustees/Directors, and that they shall have the power to appoint new Directors.

**WESSEX COMMUNITY ACTION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**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:



**Dr Peter Wrighton**

Date: 15 November 2021

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

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

**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 2021.

**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.

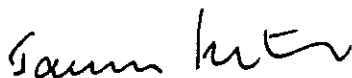
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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



Dated:  
FCA

19 November 2021

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

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	34,702	83,415	118,117	75,179
Charitable activities	4	221,192	-	221,192	199,378
Other trading activities		48	-	48	1,196
Investments	6	-	-	-	131
Other income	7	5,334	-	5,334	6,042
		<u>261,276</u>	<u>83,415</u>	<u>344,691</u>	<u>281,926</u>
<b>Total income</b>					
<b>Expenditure on:</b>					
Raising funds	8	19,919	-	19,919	17,941
Charitable activities	9	215,269	22,472	237,741	246,178
Other expenditure	10	-	60,796	60,796	9,472
		<u>235,188</u>	<u>83,268</u>	<u>318,456</u>	<u>273,591</u>
<b>Total expenditure</b>					
<b>Net income before net gains/(losses) on investments</b>		26,088	147	26,235	8,335
Net gains/(losses) on investments		623	-	623	(1,799)
		<u>26,711</u>	<u>147</u>	<u>26,858</u>	<u>6,536</u>
<b>Net income</b>					
Transfers between funds	19	48,119	(18,931)	29,188	-
		<u>74,830</u>	<u>(18,784)</u>	<u>56,046</u>	<u>6,536</u>
<b>Net movement in funds</b>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		100,326	43,932	144,258	137,722
Net movement in funds		74,830	(18,784)	56,046	6,536
		<u>175,156</u>	<u>25,148</u>	<u>200,304</u>	<u>144,258</u>
<b>Total funds carried forward</b>					

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

The notes on pages 11 to 27 form part of these financial statements.

**WESSEX COMMUNITY ACTION**  
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**REGISTERED NUMBER: 02797768**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	15	17,850	18,900
Investments	14	2,861	2,239
		20,711	21,139
<b>Current assets</b>			
Debtors	16	33,601	49,426
Cash at bank and in hand		241,324	91,596
		274,925	141,022
Creditors: amounts falling due within one year	17	(95,332)	(17,903)
<b>Net current assets</b>		179,593	123,119
<b>Total assets less current liabilities</b>		200,304	144,258
<b>Total net assets</b>		200,304	144,258
<b>Charity funds</b>			
Restricted funds	19	25,148	43,932
Unrestricted funds	19	175,156	100,326
<b>Total funds</b>		200,304	144,258

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:

  
**Dr Peter Wrighton**

Date: 15 November 2021

The notes on pages 11 to 27 form part of these financial statements.

**WESSEX COMMUNITY ACTION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**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.

**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.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**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 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 2021**

**2. Accounting policies (continued)**

**2.6 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

**2.7 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.

**2.8 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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**2. Accounting policies (continued)**

**2.9 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.

**2.10 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.

**2.11 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.

**2.12 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.

**2.13 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.

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**3. Income from donations and legacies**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	3,314	3,210	6,524	1,683
Grants	31,388	80,205	111,593	73,496
	<u>34,702</u>	<u>83,415</u>	<u>118,117</u>	<u>75,179</u>
Total 2020	<u>23,716</u>	<u>51,463</u>	<u>75,179</u>	

**4. Income from charitable activities**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Transport	218,502	218,502	192,773
Training	2,690	2,690	6,605
	<u>221,192</u>	<u>221,192</u>	<u>199,378</u>
Total 2020	<u>199,378</u>	<u>199,378</u>	

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**5. Income from other trading activities**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Printing & hire services	-	-	-	518
SCCC Session fees	48	-	48	678
	<u>48</u>	<u>-</u>	<u>48</u>	<u>1,196</u>
<b>Total 2020</b>	<u><u>518</u></u>	<u><u>678</u></u>	<u><u>1,196</u></u>	

**6. Investment income**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Dividends from listed investments	-	-	131
	<u>-</u>	<u>-</u>	<u>131</u>
<b>Total 2020</b>	<u><u>131</u></u>	<u><u>131</u></u>	

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**7. Other incoming resources**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Profit on disposal of vehicles	1,167	1,167	6,042
Other incoming resources	4,167	4,167	-
	<u>5,334</u>	<u>5,334</u>	<u>6,042</u>
	<u>6,042</u>	<u>6,042</u>	
Total 2020			

**8. Expenditure on raising funds**

	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Voluntary income generation	8,715	8,715	7,803
Other activities for raising funds	11,204	11,204	10,138
	<u>19,919</u>	<u>19,919</u>	<u>17,941</u>
	<u>17,941</u>	<u>17,941</u>	
Total 2020			

All expenditure on raising funds in 2021 and 2020 was from unrestricted funds.

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**9. Expenditure on Charitable Activities**

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Transport	140,760	77,432	218,192	220,688
Training	4,044	-	4,044	3,033
Salisbury Child Contact Centre	4,920	-	4,920	13,855
Redworth Club	10,585	-	10,585	8,602
	<u>160,309</u>	<u>77,432</u>	<u>237,741</u>	<u>246,178</u>
Total 2020	<u>172,331</u>	<u>73,847</u>	<u>246,178</u>	

Of the total expenditure on charitable activities £215,269 (2020 - £220,021) was from unrestricted funds and £22,472 (2020 - £26,157) was from restricted funds.

**10. Other expenditure**

	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
National Lottery Community Fund RC South West Region	46,286	46,286	-
NAVCA VCSE partnership	5,000	5,000	-
Strengthening VCSE sector	9,510	9,510	9,472
	<u>60,796</u>	<u>60,796</u>	<u>9,472</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 core 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 income generation 2021 £	Activities for raising funds 2021 £	Transport 2021 £	Total funds 2021 £	Total funds 2020 £
Wages & salaries	1,486	3,846	57,096	62,428	57,223
Premises costs	4,377	4,377	8,754	17,508	16,957
Office & IT costs	817	817	6,533	8,167	9,848
Travel	79	79	40	198	865
Other costs	924	924	924	2,772	438
Book-keeping	82	211	3,135	3,428	4,506
Governance	950	950	950	2,850	1,951
	8,715	11,204	77,432	97,351	91,788
Total 2020	7,803	10,138	73,847	91,788	

**Governance costs comprise:**

The independent examiner's remuneration amounts to an independent examiner fee of £550 (2020 - £550), and accountancy of £2,300 (2020 - £1,401).

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

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets: - owned by the charity	8,050	11,456
Profit on disposal of assets - owned by the charity	1,167	6,042
	<u>9,217</u>	<u>17,498</u>

**13. Analysis of staff costs**

	2021 £	2020 £
Salaries and wages	161,990	156,111
Social security costs	9,858	6,148
Pension costs	1,470	1,124
	<u>173,318</u>	<u>163,383</u>

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

The average monthly head count was 11 staff (2020 - 11 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 £50,265 (2020 - £43,566).

**Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

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**14. Fixed asset investments**

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2020	2,239
Revaluations	622
	2,861
At 31 March 2021	2,861
<b>Net book value</b>	
At 31 March 2021	2,861
At 31 March 2020	2,239

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

**15. Tangible fixed assets**

	Motor vehicles £	Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>					
At 1 April 2020	72,035	8,733	3,300	10,972	95,040
Additions	7,000	-	-	-	7,000
Disposals	(6,795)	-	-	-	(6,795)
	72,240	8,733	3,300	10,972	95,245
At 31 March 2021	72,240	8,733	3,300	10,972	95,245
<b>Depreciation</b>					
At 1 April 2020	53,135	8,733	3,300	10,972	76,140
Charge for the year	8,050	-	-	-	8,050
On disposals	(6,795)	-	-	-	(6,795)
	54,390	8,733	3,300	10,972	77,395
At 31 March 2021	54,390	8,733	3,300	10,972	77,395
<b>Net book value</b>					
At 31 March 2021	17,850	-	-	-	17,850
At 31 March 2020	18,900	-	-	-	18,900

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**16. Debtors**

	2021	2020
	£	£
<b>Due within one year</b>		
Trade debtors	18,795	37,579
Other debtors	5,629	3,813
Prepayments and accrued income	9,177	8,034
	<u>33,601</u>	<u>49,426</u>
	<u>33,601</u>	<u>49,426</u>

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

	2021	2020
	£	£
Trade creditors	5,886	2,748
Other taxation and social security	3,071	3,156
Other creditors	8,736	2,236
Accruals and deferred income	77,639	9,763
	<u>95,332</u>	<u>17,903</u>
	<u>95,332</u>	<u>17,903</u>

**18. Deferred income**

	2021	2020
	£	£
Deferred income at 1 April 2020	2,917	-
Resources deferred during the year	74,043	2,917
Amounts released from previous periods	(2,917)	-
<b>Deferred income at 31 March 2021</b>	<u>74,043</u>	<u>2,917</u>
	<u>74,043</u>	<u>2,917</u>

Included in accruals and deferred income was an element of the grant received from the National Lottery Community Fund. The element of expenditure that it related to during the year was accounted for and the balance deferred to match the expenses over the period it covers.

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**19. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>						
General Funds - all funds	100,326	261,276	(235,188)	48,119	623	175,156
<b>Restricted funds</b>						
Salisbury Child Contact Centre	16,188	13,880	(4,920)	-	-	25,148
Redworth Club	18,234	14,087	(10,585)	(21,736)	-	-
Strengthening Wiltshire VCSE	9,510	-	(9,510)	-	-	-
Transport	-	6,967	(6,967)	-	-	-
RC South West Region	-	43,481	(46,286)	2,805	-	-
NAVCA	-	5,000	(5,000)	-	-	-
	<u>43,932</u>	<u>83,415</u>	<u>(83,268)</u>	<u>(18,931)</u>	<u>-</u>	<u>25,148</u>
<b>Total of funds</b>	<u><u>144,258</u></u>	<u><u>344,691</u></u>	<u><u>(318,456)</u></u>	<u><u>29,188</u></u>	<u><u>623</u></u>	<u><u>200,304</u></u>

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

**Statement of funds - prior year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2020 £
<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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**20. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
General funds	100,326	261,276	(235,188)	48,119	623	175,156
Restricted funds	43,932	83,415	(83,268)	(18,931)	-	25,148
	<u>144,258</u>	<u>344,691</u>	<u>(318,456)</u>	<u>29,188</u>	<u>623</u>	<u>200,304</u>

**Summary of funds - prior year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2020 £
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>

Restricted fund purposes:

During the year Wessex Community Action accepted the offer of a grant from the National lottery Community Fund (RC South West Region) with the aim of developing more active and resilient VCSE organisations in Wiltshire. The grant is due to be received in stages over a period of four years.

**21. Analysis of net assets between funds**

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

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	17,850	-	17,850
Fixed asset investments	2,861	-	2,861
Current assets	249,777	25,148	274,925
Creditors due within one year	(95,332)	-	(95,332)
<b>Total</b>	<u>175,156</u>	<u>25,148</u>	<u>200,304</u>

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**21. Analysis of net assets between funds (continued)**

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

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
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>	<b>100,326</b>	<b>43,932</b>	<b>144,258</b>

**22. Capital Commitments**

At 31 March 2021 there were no capital expenditure commitments (2020 - 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 £1,470 (2020 - £1,124). Contributions of £309 were outstanding at the balance sheet date and are included in creditors (2020 - £243).

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 11 for support staff.

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

**24. Volunteers**

Due to the Covid19 pandemic the Salisbury Child Contact Centre (SCCC) could not operate during the year. The charity had a rota of numerous volunteers, of which, not all were used, to help with community support during the Covid19 pandemic.

**25. Indemnity insurance**

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

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**26. Operating lease commitments**

At 31 March 2021 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Not later than 1 year	5,250	15,000
Later than 1 year and not later than 5 years	-	3,750
	<u>5,250</u>	<u>18,750</u>

**27. Related party transactions**

During 2021 no transactions took place between the charity and WCA Trading Services Limited but an inter-company debtor was reversed, a company under common control.

Amounts owed to the charity did not increase and stands at a balance of £9,799 owing at the year end (2020 - £9,939). This balance has been fully provided against in the accounts.