

**Trustees' report and financial statements for Wessex Community Action**  
**For the 12 month period ended 31 July 2023**  
**Charity No 1019716**  
**Company Registration No 02797768**



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

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## WESSEX COMMUNITY ACTION

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### TRUSTEES' REPORT FOR THE PERIOD ENDED 31 JULY 2023

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## Administrative details

Registered office      Unit 6, Paxton Business Centre, Whittle Road, Churchfields, Salisbury, SP2 7YR  
Telephone              01722 326822 or 07444 415205  
Email                    info@wessexcommunityaction.org.uk  
Web                      www.wessexcommunityaction.org.uk  
                              www.wiltshiretogether.org.uk

Independent            J Fletcher, Fletcher & Partners, Crown Chambers, Bridge Street, Salisbury, SP1 2LZ  
Examiner

Bankers                Unity Trust Bank, 9 Brindley Place, Birmingham, B1 2HB

## Directors and officers

Norman Barter	
Peter Curbishley	Resigned March 2023
Anna Dumas	
Peter Hawkins	Resigned September 2022
Mo Houlden	Treasurer, Appointed November 2022
Andrew Longland	Resigned May 2023
Ian Phillips	Chair
Sarah Rouse	Resigned November 2022
David Todman	Appointed March 2023

## Chief Executive Officer

Amber Skyring

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## WESSEX COMMUNITY ACTION

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### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2023

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## Chair's introduction

This year has been another challenging year for Wessex Community Action (WCA) and indeed for the many voluntary and community sector organisations we work with.

The cost-of-living crisis following hard on the heels of the Covid19 pandemic compounded the challenge of reduced volunteer numbers and increased demand for support, particularly for mental health and wellbeing services, whilst placing additional pressures on VCSE organisations.

Increased operating costs, particularly energy prices and fuel, a reduction in the purchasing power of funding due to inflation, and continued demand and pressure on staff and volunteers has, yet again, required the sector to look at how it can "do more with less", and creatively support, manage and retain staff and volunteers.

We have responded to the needs of local voluntary and community groups, adapting our services and the support we offer, whilst addressing our own operational and capacity hurdles. This has resulted in changing work priorities, with some areas striving ahead and others taking longer to "bear fruit". Many organisations' own capacity constraints have meant that they have prioritised delivery and support to beneficiaries over developing their own organisational capacity and sustainability.

However, despite these challenges, we have made a huge difference to organisations across Wiltshire as evidenced by a recent impact survey and we have included various examples and quotes from them in this report. The range and amount of work that WCA has achieved in partnership with our stakeholders with minimal resources has been vast.

WCA remains a relatively small team of highly dedicated staff, and I would like to thank all of the team on behalf of the trustees; their hard work and dedication has been outstanding and is very much appreciated.

I would also like to thank our trustee board: their support and counsel has been invaluable. During the reporting period, Peter Curbishley, Andrew Longland and Peter Hawkins retired from the Board and I would like to place on record our thanks for their contributions over many years. A warm welcome to David Todman who joined the Board during the year, and we have recently recruited three new trustees who are already making a real difference with their experience and skills.

The trustees and I are immensely proud of the positive impact that WCA is having across the sector and how our support is enabling local community organisations to thrive in order to influence and enhance the quality of life for people in Wiltshire. We continue with a strong purpose, a sound financial position, and with a dedicated and skilled team.

Ian Phillips  
Chair

The trustees are pleased to present their report together with the financial statements of the Charity, for the period covering twelve months from 1 August 2022 to 31 July 2023. The report serves the purposes of both a Trustees' report and a directors' report under company law. The trustees confirm that their 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).

The term 'Company' used throughout the report and accounts refers to charitable company limited by guarantee. 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.

TRUSTEES' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 JULY 2023

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## Aims and objectives

### Charitable aims

The purpose of the Charity, as laid out in the Memorandum and Articles of Association, is to “promote any charitable purpose for the benefit of the community in the administrative area covered by Wiltshire Council, in particular the advancement of education, the furtherance of health and the relief of poverty, distress and sickness”. We achieve our charitable aims by providing a range of support services to the voluntary and community sector.

### Vision

A Wiltshire in which strong and vibrant communities enable all residents to succeed and ensure no one is left behind.

### Our mission

To support the development of thriving communities; where people belong and can take actions on the things that matter to them.

### Our values

- Success through empowerment: believing that community development is what people do for themselves and that organisations can be supported to foster grassroots action.
- Asset-based approaches: building on the strengths or assets in our community to address its needs.
- Adding value: not competing with or threatening the interests of member organisations but advocating the use of existing services and signposting people appropriately.
- Community resilience: enabling communities to be well placed to meet current and future challenges through the development of strong networks.
- Sustainability: supporting sustainable solutions to local issues, meeting local needs now without compromising those of the future.
- Accountability: being accountable to the Wiltshire community as a whole.
- Co-operation: facilitating co-operation and collaboration both within the VCSE and with business and public agencies.
- A lighter touch: working with the minimum of bureaucracy.
- Innovation: seeking to support, broker and/or facilitate innovative approaches/ways of working.
- Equality of opportunity: being committed to creating an equal and inclusive society.
- To maintain our own independence: to be open and accountable, be innovative, think and act in the long-term interests of those we serve, and work collaboratively.

### Objectives

Local infrastructure organisations like Wessex Community Action help communities to meet their needs and achieve their aspirations, making places anyone would want to live, work and visit. We have identified four broad missions of local infrastructure. These are the functions we think are needed to support a thriving voluntary and community sector and are aligned to the Local Infrastructure Framework of the National Association of Voluntary and Community Action (NAVCA), our national membership body. Our work is ‘anchored’ to one of these elements and each has a thread that navigates between them.

- Leadership and advocacy – Leading and advocating across diverse communities, bringing people together to have a stronger voice and influence, mobilising and encouraging community ambition and aspiration as a connector and ‘door opener’.
- Community development/practical support – this covers a wide range of activity from training to community development work and informal advice and support. We strengthen spaces and opportunities for people to come together to develop their goals and drive aspirations for their communities.
- Volunteering – volunteers are at the heart of our work and those we support. The function is wide-ranging, from developing good volunteer programmes, to providing brokerage and stimulating employee volunteering. We nurture opportunities and generate an expectation and culture in which volunteering can thrive.

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## WESSEX COMMUNITY ACTION

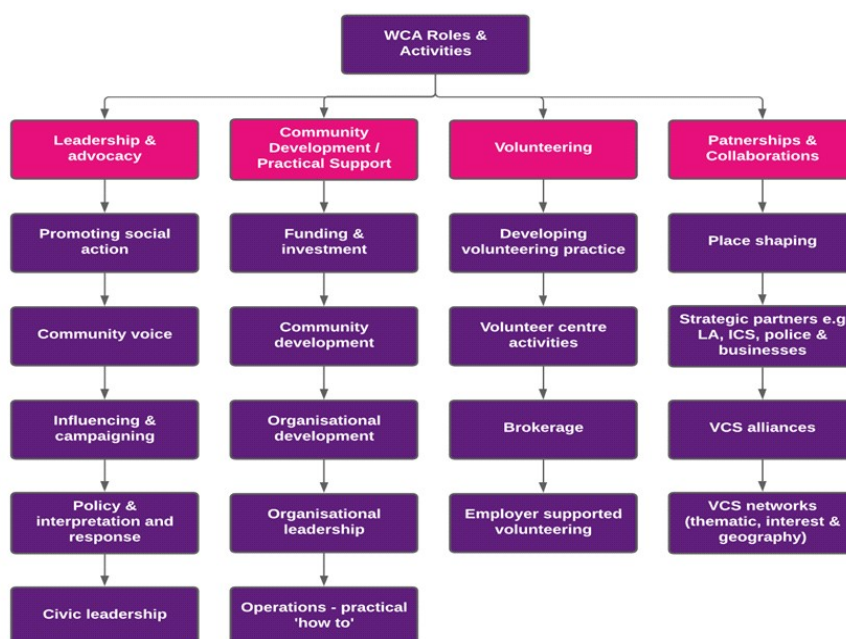
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### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2023

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- Partnerships and collaborations – at both strategic and operational level. Our aspiration is to bring partners together to make decisions, work together, provide services, listen to communities and are key to fostering relationships for the benefit of the local communities.

Achieving public benefit is a fundamental driver of the way we approach our work. 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)'.



## Structure, governance and management

### Organisational structure

The trustees have amended the Company's Articles of Association so that future members of the Company shall be the Trustees/Directors, and that they shall have the power to appoint new Directors. The trustees meet six times a year as a full board, and various working groups/sub-committees are convened for more detailed work on various issue as required. The day-to-day management of the charity is delegated to the CEO.

### Recruitment, appointment, induction of trustees

The trustees regularly look at existing skills and experience and new trustees are recruited to ensure the trustee board has a broad range of management experience to meet the needs of Wessex Community Action and its strategic aims. We advertise for new trustees on the Wiltshire Together platform and other sector sites. The induction process for new trustees includes an information pack, and meetings covering the history, finances, longer term strategies and governance arrangements of the Charity, as well as the roles and responsibilities of trustees.

### Risk review

Each year the trustees review and update the risk register which identifies all key perceived risks to the organisation and agrees actions to mitigate those risks. This last took place in March 2023. At each trustees' meeting, the key risks to the organisation are reviewed. Generally, the trustees are satisfied that the Charity addresses the major risks faced and that adequate operating systems and procedures are in place. The Chief Executive reports on reserves, cashflow and budget variance at each trustees' meeting, with recommendations when appropriate.

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## WESSEX COMMUNITY ACTION

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### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2023

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#### Related parties

Other than reported in Notes 8 and 8 there are no transactions with related parties that are required to be disclosed in these accounts.

## Review of developments, activities and achievements

#### Background

Wessex Community Action (WCA) has been in existence as a Council for Voluntary Services (CVS) since 1974. The re-organisation of Local Government in Wiltshire to one unitary authority in 2009, and the subsequent withdrawal of funding, saw a severe disruption in support for the sector. After some difficult years, we were able to overcome the challenges with the appointment of a new CEO and Lottery Funding (secured in 2019) which has enabled WCA to embark on a programme of local infrastructure work to build the effectiveness, capacity and sustainability of the Voluntary and Community Sector (VCSE) in Wiltshire, helping it to thrive and deliver essential services to communities. We are very grateful to the Lottery for their support.

We operate across Wiltshire, which is a large rural county with increasing challenges including:

- An ageing population above the national average
- Higher proportions of people receiving disability benefits
- Households living in fuel poverty - just under one-quarter of homes in Wiltshire in poor condition,
- Barriers to affordable housing and poor public transport networks
- Higher rates of Attendance Allowance claimants
- Children who are more likely to be in low-income households
- Young adults are more likely to be unemployed; combined with low levels of Higher Education participation and low educational attainment within disadvantaged pupil groups
- Residents living with high levels of personal debt. The challenges for Wiltshire residents are that disadvantage is often hidden in affluent areas.

There are 1,887 charities across Wiltshire (NCVO almanac 2021) with a total income of £277.4m. Most of these are small, local placed-based, grassroots voluntary organisations.

Key to our journey so far has been supporting those leaders of VCSE groups from those that are grassroots volunteer-led to larger charities operating across Wiltshire, to build stronger relationships with us, with local statutory bodies and each other. This in turn, enables us and other stakeholders to what they need to operate effectively, deliver their services and support their service receivers.

To aid and promote the role of local infrastructure organisations like WCA, the National Association of Voluntary and Community Action (NAVCA), our national membership body, worked with us as part of pilot to develop the Local Infrastructure Quality Accreditation scheme. We successfully achieved accreditation March 2023 which demonstrates the quality and impact of our work, benchmarking our activities and outcomes against clear criteria and highlights our strengths and impact.



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## WESSEX COMMUNITY ACTION

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### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2023

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#### 1. Leadership and advocacy

*“I think the networking and co-ordination role WCA play in bringing the sector together has been invaluable. I have built better links and trust with other senior leaders in the sector through the breakfasts and leaders forum and this has led to working on two tender documents in partnership with others. Personally, the support of the leadership groups, particularly the CEO breakfast has really helped me in my role and helped me to feel less isolated, more shared experience, etc”.*

Wessex Community Action continues to be a leader and advocate for the voluntary and community sector in Wiltshire so that it has a strong voice. As a member of various local, regional, and national networks, we are well-positioned to share insights, access resources, and facilitate a supported response from the sector.

We serve as the key independent link between the sector and local stakeholders, developing a shared vision and bringing organisations together through partnerships. Key partnerships include:

- Wiltshire Integrated Care Alliance (ICA)
- Bath/Swindon/Wiltshire (BSW) Wiltshire Joint VCSE Lead on Integrated Care System (ICS)
- Voluntary Community Sector Emergency Partnership (VCSEP) – regional and national
- engagement
- NAVCA Anti- Racist Group
- NAVCA Health and Wellbeing Forum
- Connecting with Our Communities (CWOC) – ICA workstream.
- BSW Academy
- BSW Equalities Leads Partnership
- Professional Leadership Network (ICA)
- Wiltshire Council Refugee Partnership
- Wiltshire Local Resilience Forum

#### **VCSE Leadership Alliance**

Alongside Community First, we continue to run the VCSE Leadership Alliance to facilitate greater collaboration between the VCSE sector and key stakeholders, including the Bath, North East Somerset, Swindon and Wiltshire (BSW) Health and Care Partnership, the local authority, and businesses. With 46 organisations now registered, the Alliance aims to establish the role of the VCSE sector in the delivery and transformation of services and reinforce the sector as a key strategic partner. An MOU has been established with BSW and the Integrated Care Board, and there is increased awareness about the sector’s contribution to the health and social care of people in Wiltshire.

#### **Wiltshire Council**

We continue to work with Wiltshire Council. The Health and Wellbeing Board now has a representative from the sector, the first in ten years, and we continue to work with the Director of Commissioning on the design of services to ensure the inclusion of VCSE organisations in commissioning. We have secured funding from the Families and Children’s Transformation Board (FACT) to migrate all the organisations from the FACT Directory onto the Wiltshire Together online platform with a branded landing page ‘All Together’ including specialist help for those seeking Early Years resources.

#### **Regional/National Engagement**

We have taken part in national briefings and consultations including our national body’s (NAVCA) quarterly members’ briefings, their Health & Wellbeing Forum, Vision for Volunteering, the review of the Hewitt Report and others. We have also engaged with NHS England including their Framework for addressing practical barriers to integration of the voluntary sector. Another forum has been the Voluntary Community Sector Emergency Partnership (established during Covid) to shape thinking about the sector response to emergencies. Issues have included the cost of living and winter preparedness, helping the most vulnerable stay safe during heat waves, ongoing guidance on Covid, refugees from both Ukraine and Afghan, and extreme weather conditions.

With all the above we have been able to cascade and share information to the sector in Wiltshire, and offer an insight from a Wiltshire perspective on the challenges faced by the sector.

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## WESSEX COMMUNITY ACTION

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### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2023

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## 2. Partnerships and collaborations

*“Very helpful introductions and networking across Wiltshire VCSE when I started working here. WCA are really pushing a strong agenda for VCSE orgs within Local Authority and health commissioning and representing our voice well.”*

Wessex Community Action is a strategic and operational hub for partnerships and collaboration. We facilitate networks and forums to provide updates on key issues, opportunities for networking, learning and development, and on-going professional development. We currently host five regular forums open to VCSE colleagues, volunteers, established organisations, and interested individuals from key partner organisations:

### **Wiltshire VCSE Leadership Alliance**

A strategic network of CEOs and senior managers from larger, mainly commissioned VCSE organisations, who come together to cultivate a strategic and influential relationship with the emerging Integrated Care System. Co-chaired by the CEO of Community First, this network also offers the potential for more co-ordinated and collective representation with local statutory partners. We have recently seen a number of consortium bids submitted, have been part of three of these and are keen to develop lead partners to bring in smaller grassroots organisations.

### **The Wiltshire Voluntary & Community Sector Forum**

Open to all VCSE and regularly attended by local council and health officers.

### **The Wiltshire Volunteer Managers Forum**

A peer support group for Volunteer Managers and Co-ordinators interested in sharing common experience with a view to developing knowledge and good practice in volunteer management.

### **The Children & Families Voluntary Sector Forum**

This group, administrated by WCA under contract to Wiltshire Council and brings together 96 VCSE organisations working with children and families. This group has offered a range of training including Awareness of Young People’s Mental Health, Childhood Bereavement, Safeguarding and Protecting Children and Young People to name a few. Members of the group are representatives of the Families and Children’s Transformation Board, Wiltshire Children & Young People’s Mental Health Network, the Family Help Steering Group, the Wiltshire & Swindon Safeguarding & Community Safety Group, Early Support Assessment Focus and Audit Groups, and more. We hosted forums on relevant issues including cost of living, warm spaces and energy efficiency and enhancing financial resilience.

### **The Wiltshire Inclusion Network (WIN)**

An emerging “community of practice” with a common interest in promoting the inclusion agenda and working to champion diversity and equity within the sector. Now with 33 organisational members, this group aims to work collectively to maximise the opportunities for organisations and communities that are less likely to be available to an individual organisation.

### **CEO Peer Support Network.**

During the year, we set up peer support breakfast meetings for CEOs of sector organisations. The meetings provide a safe space where CEOs could come together and share the challenges they face particularly around staff and volunteer wellbeing and retention, funding needs, rising costs and other key areas which impact their work.



We organised Systems Leaderships Training to support VCSE colleagues in their interaction with statutory bodies. Those attending were asked to summarise how the training made them feel.

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## WESSEX COMMUNITY ACTION

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### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2023

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#### Wiltshire Together

The community platform that WCA established in Nov 2020, as a direct result of there being no comprehensive directory of VCSE services and support available for residents or professionals (the who, where and what) has continued to grow and be developed.

In the last year, Wiltshire Together has:

- been a constant source of information about services for residents (over 65K views)
- seen a steady growth in its membership.
- had events and activities added regularly by its VCSE organisations.
- held monthly training sessions open to all (subjects varying from volunteering to making their organisation more visible online)
- agreed a partnership with FACT (Families and Children's Transformation Board) to develop a front door on Wiltshire Together as mentioned above.
- agreed to support a new landing page for a volunteer led local community health and wellbeing forum
- developed a specific page for all things volunteering related.
- developed a community news stories page.



#### 3. Capacity building

*“WCA is a great central point for us to access and provides a wealth of information. It helps us to think about our compliance in terms of how we run the group and informs us of our vulnerabilities and risks.”*

*“The external environment is tough for charities, and WCA allows us to pull together. Information is sent regularly so we don't miss funding opportunities, so essential for charities, or general updates in changes to ways of working”.*

Community Development is one of our key areas of work to support VCSE organisations across Wiltshire. From initial telephone advice, workshops, 1-2-1 advice, health checks and long-term support, we have helped hundreds of sector groups to take a step back to improve their governance and strengthen their boards, plan for the future, become fit for funding and improve their marketing.

Since June 2022, we have piloted a new framework to support VCSE groups with their infrastructure development. The framework is an asset-based approach that enables the support WCA provides to empower groups, take ownership of developing their own organisational sustainability, and to measure progress. With good infrastructure in place, and as healthy organisations, they are more likely to be successful in funding bids as they have the evidence in place to show they can run effectively and sustainably.



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## WESSEX COMMUNITY ACTION

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### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2023

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To support each of the five areas, we have developed factsheets and workbooks on the detailed areas of support in the form of a workbook that organisations can use to continue their development after the training. We have also developed 2-hour online bite sized training videos on a variety of topics such as developing an effective business plan, evidencing need, writing successful funding bids to name a few.

In June 2022, we jointly held a Meet the Funder event in partnership with Wiltshire and Swindon Funder Network to provide an opportunity for organisations to meet funders face-to-face, to ask questions and find out about their grant-making priorities. 46 delegates attended and various follow-up work resulted with various organisations.



We continue to publish a monthly Newsletter that goes out to approx. 900+ members to share information to VCSE groups on funding opportunities, policy updates, national briefings, opportunities to collaborate and updates about the Wiltshire Together platform.

#### 4. Volunteering

***“Advertising for volunteers in the local area via Wiltshire Together has been very effective and helped us to find active retired people with the right skills and motivation”***

Volunteers are a key resource to enable VCSE organisations to deliver their services. Rather than acting as a placement service for volunteers, we are supporting both organisations and volunteers to develop a relationship of goodwill, support and engagement on both sides.

The Wiltshire Together platform has become a key resource for groups to post their volunteering opportunities and, before going live, we check all opportunities and suggest how vacancies can be improved on the site by ensuring role descriptions, hours of work etc are clear. We have a dedicated Volunteering in Wiltshire sub-page and developed ways of engaging more potential volunteers to access the site by taking part in the King's Coronation Campaign and 'The Big Help Out'. We also regularly promote Volunteer's Week and have a regular volunteering slot in a local paper.

During the year, our Volunteer Managers' Forum has seen growth in both membership and attendance. Members contribute their skills and experience for the benefit of the wider forum. One issue that was common amongst the group was how the increasing demand for services and impact of rising costs was having an impact on volunteer recruitment and retention. This led to training to support volunteer managers to implement practices to support and help retain their volunteers.

#### 5. Transport

Wessex Community Action continues to deliver its contracted service of community transport to Exeter House School, a commissioned service through Wiltshire Council. We also run a Day Centre contract for elderly people to day centres in Salisbury.

We have a team of six drivers, most of whom are already retired when they join us. Each year our fleet of drivers work a total of 8,224hrs and cover 108,370 miles in very rural locations.

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## WESSEX COMMUNITY ACTION

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### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2023

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Our dedicated drivers are the backbone of this services and their commitment to transport and support our elderly, children and young people with physical and learning disabilities requires a particular quality of driver. We value them as an integral part of the WCA team and miss them when they finally do retire.

Our fleet of minibuses which we have built up over a number of years now requires increasing maintenance, but we would have difficulty replacing them due to the withdrawal of grants and the uncertainty about the contracts with Wiltshire Council in the longer term. Our current contract has recently been extended for a further year. It is likely that the new transport contracts will look significantly different going forward and we will have to take this into account when future planning.

## Plans for the future

***“It is going to become more crucial for the sector to work together on projects and services in the future. It would be good for Wessex to continue to act as the glue between VCS organisations in Wiltshire and continue to help them build relationships and ways of joint working.” Wessex MS Therapy Centre***

### **Our project - Stronger Together**

Wiltshire is defined by having a large and growing number of smaller VCSE groups. Many are volunteer-led with limited resources, spread across rural areas. Our last three annual State of the Sector Surveys together with community engagement specifically to inform this project's development confirm that these groups - supporting places, spaces, adults, children and young people, health and wellbeing and the environment - need support to help them operate effectively, to access funding and to recruit and support volunteers.

Our work over the past 3 years has focused on building networks, peer groups, collaborations, and partnerships. This approach has been valued as a way to connect, share, and access resources to improve outcomes for the people they serve. We want to take that work further over the next three years. We will achieve our project aims by building a culture of people-powered change, asset-based approaches, co-production, networks & reciprocity - all enabled through relationships & connection making.

### **Our project activities**

- Capacity building, volunteering and organisational development and change management, health checks, training and consultancy.
- Funding support
- Community Connectors
- Volunteer Champions
- Partnerships & collaborations - networks, peer support, consortia
- Broadening & deepening Wiltshire Together - down to settlement & thematic levels
- Asset mapping
- Leadership & Advocacy
- State of the Sector Annual Review.

### **By 2027 Stronger Together will deliver:**

- Improved connectivity between people, places, groups & sectors to foster healthier more resilient communities.
- Improved awareness & involvement across places, groups & sectors
- Community organisations accessing high quality support advice & facilitation which extends their skills, knowledge, resources and sustainability increasing their capability to meet local needs
- Improved volunteering & community action to foster thriving children & young people, environmental sustainability & wellbeing.

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## WESSEX COMMUNITY ACTION

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### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2023

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## Finances and reserves

### Results for the year

The trustees agreed to change the financial year end in the previous financial year so that our year end was aligned with the reporting period for the National Lottery grant and our contracts with Wiltshire Council, and hence the 2021-22 financial year had a 16-month reporting period, ending 31<sup>st</sup> July 2022. The 2022-23 financial year is a 12-month reporting period and, as such, it is difficult to compare our financial results with those of the previous year. At the end of the reporting period to 31 July 2023, the charity had total income of £413,428 (2022 £472,849) and total expenditure of £406,930 (2022 £512,801), with a small surplus of £6,498 (2022 a deficit of £39,952).

The Charity's total funds amounted to £167,734 (2022 £159,190) held in unrestricted funds. Our aim is to maintain sufficient unrestricted reserves to enable us 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. The trustees feel it prudent to have a maximum of six months' running costs in reserves, particularly due to the current challenges in our operating environment. The current level of reserves represents just over three months of budgeted expenditure in the new financial year.

With only one more year of Lottery Funding remaining to July 2024, we are working hard to bring in other funders to help increase the number of successful applications for projects they receive from Wiltshire voluntary and community organisations and provide their grantees with the support needed for the effective delivery of services to vulnerable groups. We are also looking at other ways of generating income and developing business to fund our work.

### Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity 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.

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## WESSEX COMMUNITY ACTION

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### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2023

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#### Responsibilities of the trustees

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

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

Registered office:

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

Approved by the trustees and signed on their behalf by:

**Ian Phillips**  
(Chair of Trustees)

Date: 11 March 2024

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## WESSEX COMMUNITY ACTION

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JULY 2023

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#### **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 July 2023.

#### **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.

Signed:  
J Fletcher

Dated: 23 April 2024  
FCA

#### **Fletcher & Partners**

Crown Chambers  
Bridge Street  
Salisbury  
Wiltshire  
SP1 2LZ

**WESSEX COMMUNITY ACTION**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 JULY 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and grants	3	42,352	123,779	166,131	158,777
Charitable activities	4	247,230	-	247,230	309,758
Investments	5	-	-	-	28
Other income	6	67	-	67	4,286
<b>Total income</b>		<u>289,649</u>	<u>123,779</u>	<u>413,428</u>	<u>472,849</u>
<b>Expenditure on:</b>					
Charitable activities		284,651	122,279	406,930	512,801
<b>Total expenditure</b>		<u>284,651</u>	<u>122,279</u>	<u>406,930</u>	<u>512,801</u>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>					
		4,998	1,500	6,498	(39,952)
Net gains/(losses) on investments		1,326	-	1,326	(442)
<b>Net income/(expenditure)</b>		<u>6,324</u>	<u>1,500</u>	<u>7,824</u>	<u>(40,394)</u>
Transfers between funds	16	1,500	(1,500)	-	-
<b>Net movement in funds</b>		<u>7,824</u>	<u>-</u>	<u>7,824</u>	<u>(40,394)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		159,910	-	159,910	200,304
Net movement in funds		7,824	-	7,824	(40,394)
<b>Total funds carried forward</b>		<u>167,734</u>	<u>-</u>	<u>167,734</u>	<u>159,910</u>

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

The notes on pages 16 to 31 form part of these financial statements.

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

**BALANCE SHEET**  
**AS AT 31 JULY 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	6,334	15,384
Investments	11	3,745	2,419
		<u>10,079</u>	<u>17,803</u>
<b>Current assets</b>			
Debtors	13	35,024	86,688
Cash at bank and in hand		305,432	171,035
		<u>340,456</u>	<u>257,723</u>
Creditors: amounts falling due within one year	14	(182,801)	(115,616)
		<u>157,655</u>	<u>142,107</u>
<b>Net current assets</b>		<u>157,655</u>	<u>142,107</u>
<b>Total assets less current liabilities</b>		<u>167,734</u>	<u>159,910</u>
<b>Total net assets</b>		<u>167,734</u>	<u>159,910</u>
<b>Charity funds</b>			
Restricted funds	16	-	-
Unrestricted funds	16	167,734	159,910
<b>Total funds</b>		<u>167,734</u>	<u>159,910</u>

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:

**Ian Phillips**  
(Chair of Trustees)

Date: 11 March 2024

The notes on pages 16 to 31 form part of these financial statements.

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## WESSEX COMMUNITY ACTION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

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#### 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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## WESSEX COMMUNITY ACTION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

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#### 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.

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## WESSEX COMMUNITY ACTION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

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#### 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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## WESSEX COMMUNITY ACTION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

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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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**WESSEX COMMUNITY ACTION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

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**3. Income from donations and grants**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	2,694	-	2,694	2,664
Grants	39,658	123,779	163,437	156,113
Total 2023	<u>42,352</u>	<u>123,779</u>	<u>166,131</u>	<u>158,777</u>
Total 2022	<u>24,791</u>	<u>133,986</u>	<u>158,777</u>	

**4. Income from charitable activities**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Transport	240,692	240,692	300,712
Training	6,538	6,538	9,046
Total 2023	<u>247,230</u>	<u>247,230</u>	<u>309,758</u>
Total 2022	<u>309,758</u>	<u>309,758</u>	

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**WESSEX COMMUNITY ACTION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

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**5. Investment income**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Dividends from listed investments	-	-	28
	<u>          </u>	<u>          </u>	<u>          </u>
Total 2022	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>	

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**WESSEX COMMUNITY ACTION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

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**6. Other incoming resources**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Profit on disposal of vehicles	-	-	4,027
Other incoming resources	67	67	259
<b>Total 2023</b>	<u>67</u>	<u>67</u>	<u>4,286</u>
<b>Total 2022</b>	<u>4,286</u>	<u>4,286</u>	

**7. Expenditure on Charitable Activities**

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Transport	203,177	25,818	228,995	302,411
Community Action	58,274	9,008	67,282	90,697
Lottery: Supporting VCSE Sector	68,302	42,351	110,653	113,802
Salisbury Child Contact Centre	-	-	-	5,891
<b>Total 2023</b>	<u>329,753</u>	<u>77,177</u>	<u>406,930</u>	<u>512,801</u>
<b>Total 2022</b>	<u>407,607</u>	<u>105,194</u>	<u>512,801</u>	

Of the total expenditure on charitable activities £284,652 (2022 - £380,730) was from unrestricted funds and £122,278 (2022 - £132,071) was from restricted funds.

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**WESSEX COMMUNITY ACTION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

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**8. 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: Rental allocated equally (2022 50% Community Action and 50% Transport). Other Premises costs: 72% Lottery supporting VCSE sector and 28% Transport (2022 50% Community action and 50% Transport)

Office and IT costs: 43.5% Lottery supporting VCSE sector 43.5% Transport and 13% Community Action (2022 50% Community Action and 50% Transport)

Advertising: 75% Lottery supporting VCSE sector 12.5% Community Action 12.5% Transport (2022 50% Community Action and Transport)

Insurance: allocated equally (2022 50% Community Action and 50% Transport).

Book-keeping: allocated equally (2022 50% Community Action and 50% Transport).

Governance: allocated equally (2022 50% Community Action and 50% Transport)

	Community Action 2023 £	Lottery: Supporting VCSE- Sector 2023 £	Transport 2023 £	Total funds 2023 £	Total funds 2022 £
Wages & salaries	-	27,336	13,800	41,136	52,206
Premises costs	5,000	7,894	6,126	19,020	25,592
Office & IT costs	803	2,687	2,687	6,177	13,328
Advertising	246	1,475	246	1,967	2,375
Insurance	653	653	653	1,959	2,983
Book-keeping	1,462	1,462	1,462	4,386	5,377
Governance	844	844	844	2,532	3,333
<b>Total 2023</b>	<b>9,008</b>	<b>42,351</b>	<b>25,818</b>	<b>77,177</b>	<b>105,194</b>
<b>Total 2022</b>	<b>26,494</b>	<b>38,439</b>	<b>40,261</b>	<b>105,194</b>	

**Governance costs comprise:**

The independent examiner's remuneration amounts to an independent examiner fee of £600 (2022 - £600), and accountancy of £1,932 (2022 - £2,733).

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**WESSEX COMMUNITY ACTION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

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

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets: - owned by the charity	9,050	15,783
Profit on disposal of assets - owned by the charity	-	4,027
	<u>9,050</u>	<u>19,810</u>

**10. Analysis of staff costs**

	2023 £	2022 £
Salaries and wages	237,259	262,406
Social security costs	12,661	8,820
Pension costs	3,374	2,841
	<u>253,294</u>	<u>274,067</u>

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

The average monthly head count was 13 staff (2022 - 12 staff).

The total paid to key management personnel during the period (including pension contributions) was £107,957 for twelve months (2022 - £104,777 for sixteen months).

**Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 July 2023, no Trustee expenses have been incurred (2022 - £NIL).

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**WESSEX COMMUNITY ACTION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

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**11. Fixed asset investments**

	Listed investments £
Cost or valuation	
At 1 August 2022	2,419
Revaluations	1,326
	3,745
At 31 July 2023	3,745
Net book value	
At 31 July 2023	3,745
At 31 July 2022	2,419

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

**12. Tangible fixed assets**

	Motor vehicles £	Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
Cost or valuation					
At 1 August 2022	71,237	8,733	3,300	10,972	94,242
At 31 July 2023	71,237	8,733	3,300	10,972	94,242
Depreciation					
At 1 August 2022	55,853	8,733	3,300	10,972	78,858
Charge for the year	9,050	-	-	-	9,050
At 31 July 2023	64,903	8,733	3,300	10,972	87,908
Net book value					
At 31 July 2023	6,334	-	-	-	6,334
At 31 July 2022	15,384	-	-	-	15,384

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**WESSEX COMMUNITY ACTION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

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**13. Debtors**

	2023 £	2022 £
Due within one year		
Trade debtors	23,145	74,123
Other debtors	5,974	1,833
Prepayments and accrued income	5,905	10,732
	<u>35,024</u>	<u>86,688</u>

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

	2023 £	2022 £
Trade creditors	6,076	10,616
Other taxation and social security	3,308	4,512
Other creditors	63,584	43,228
Accruals and deferred income	109,833	57,260
	<u>182,801</u>	<u>115,616</u>

**15. Deferred income**

	2023 £	2022 £
Deferred income at 1 August 2022	53,478	74,043
Resources deferred during the year	66,771	(20,565)
Amounts released from previous periods	(14,446)	-
	<u>105,803</u>	<u>53,478</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.

**WESSEX COMMUNITY ACTION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 August 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 July 2023 £
<b>Unrestricted funds</b>						
General Funds - all funds	159,910	289,649	(284,651)	1,500	1,326	167,734
<b>Restricted funds</b>						
Transport	-	7,876	(7,876)	-	-	-
Lottery: Supporting VCSE - Sector	-	110,653	(110,653)	-	-	-
Community Action	-	5,250	(3,750)	(1,500)	-	-
	-	123,779	(122,279)	(1,500)	-	-
<b>Total of funds</b>	<b>159,910</b>	<b>413,428</b>	<b>(406,930)</b>	<b>-</b>	<b>1,326</b>	<b>167,734</b>

**WESSEX COMMUNITY ACTION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

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

**Statement of funds - prior year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 July 2022 £
Unrestricted funds						
General Funds - all funds	175,156	338,863	(380,730)	27,063	(442)	159,910

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 July 2022 £
Restricted funds						
Salisbury Child Contact Centre	25,148	-	(5,891)	(19,257)	-	-
Transport	-	12,378	(12,378)	-	-	-
Lottery: Supporting VCSE - Sector	-	121,608	(113,802)	(7,806)	-	-
	<u>25,148</u>	<u>133,986</u>	<u>(132,071)</u>	<u>(27,063)</u>	<u>-</u>	<u>-</u>
Total of funds	<u><u>200,304</u></u>	<u><u>472,849</u></u>	<u><u>(512,801)</u></u>	<u><u>-</u></u>	<u><u>(442)</u></u>	<u><u>159,910</u></u>

**WESSEX COMMUNITY ACTION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 August 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 July 2023 £
General funds	159,910	289,649	(284,651)	1,500	1,326	167,734
Restricted funds	-	123,779	(122,279)	(1,500)	-	-
	<u>159,910</u>	<u>413,428</u>	<u>(406,930)</u>	<u>-</u>	<u>1,326</u>	<u>167,734</u>

**Summary of funds - prior year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 July 2022 £
General funds	175,156	338,863	(380,730)	27,063	(442)	159,910
Restricted funds	25,148	133,986	(132,071)	(27,063)	-	-
	<u>200,304</u>	<u>472,849</u>	<u>(512,801)</u>	<u>-</u>	<u>(442)</u>	<u>159,910</u>

Restricted fund purposes:

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 being received in stages over a period of four years.

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

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

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	6,334	6,334
Fixed asset investments	3,745	3,745
Current assets	340,456	340,456
Creditors due within one year	(182,801)	(182,801)
Total	<u>167,734</u>	<u>167,734</u>

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**WESSEX COMMUNITY ACTION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

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

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

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	15,384	15,384
Fixed asset investments	2,419	2,419
Current assets	257,723	257,723
Creditors due within one year	(115,616)	(115,616)
Total	<u>159,910</u>	<u>159,910</u>

**19. Capital Commitments**

At 31 March 2023 there were no capital expenditure commitments (2022 - no commitments).

**20. Pension commitments**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £3,374 (2022 - £2,842). Contributions of £623 were outstanding at the balance sheet date and are included in creditors (2022 - £624).

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.

**21. Volunteers**

The charity had a rota of numerous volunteers, of which, not all were used, to help with community support.

**22. Indemnity insurance**

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

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**WESSEX COMMUNITY ACTION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

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**23. Operating lease commitments**

At 31 July 2023 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	7,500	7,500

**24. Related party transactions**

During 2023 no transactions took place between the charity and WCA Trading Services Limited, a company under common control.

Amounts owed to the charity did not increase and stands at a balance of £9,999 owing at the year end (2022 - £9,999). This balance has been fully provided against in the accounts.