

Trustees' report and financial statements for Wessex Community Action

For the 12 month period ended 31 July 2024

Charity No 1019716

Company Registration No 02797768



Fletcher & Partners
Chartered Accountants
Salisbury

WESSEX COMMUNITY ACTION

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 JULY 2024

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Administrative details

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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	
Anna Dumas	
Mo Houlden	Treasurer
Melanie Monaghan	Appointed April 2024
Ian Phillips	Chair
Suzanne Tarplee	Appointed April 2024
David Todman	Resigned April 2024
Angela Turner-Wilson	April 2024
Beverly Vanterpool	Appointed March 2025

WESSEX COMMUNITY ACTION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2024

Chair's introduction

As Chair of Wessex Community Action (WCA), I am pleased to present our annual report for 2023 to 2024, for the 50th year of WCA's existence, a remarkable amount of time to be supporting our community and voluntary organisations.

Our dedicated team members, volunteers, and partners have worked tirelessly throughout the year to address the needs of our community, and together, we have achieved some significant milestones.

Improving the wellbeing of people living in the Wiltshire area is at the heart of our vision, providing help, advice, training and support. Over the past year, we have successfully launched several initiatives aimed at fostering community spirit and inclusivity. Our flagship digital platform Wiltshire Together continues to grow, connecting people, groups and organisations across Wiltshire. The platform is free for everyone to use and is a resource hub for anyone seeking information about events, activities and volunteering opportunities.

Whilst we can celebrate success, we also faced team changes during the year, challenging in a small team. However, differing perspective and experiences that come with new team members has really added to the support we offer.

We are grateful to our funders and in particular, National Lottery Reaching Communities funding for our Stronger Together project, enabling work with community groups and organisations across Wiltshire, gaining access to high quality training and organisational development, whilst improving their funding, governance, engagement and community impact.

I would like to extend my heartfelt gratitude to our trustees, staff, volunteers, and partners for their unwavering support and dedication. These collective efforts have made profound difference to the lives of many, and I remain inspired by your commitment to the shared vision. Together, we continue to be more inclusive, engaging and representing the diversity of the sector. We collaborate, share, engage and harness information, knowledge and experience to help build capacity for a more resilient, sustainable, vibrant and inclusive community. In conclusion, I and the Board of Trustees continue to be incredibly proud of the positive impact WCA has within its area of operation. We have made significant strides in advancing our vision, and I am confident that we will continue to build on this momentum in the years to come.

Thank you for your ongoing support.

Ian Phillips
Chair
April 2025

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 2023 to 31 July 2024. 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.

WESSEX COMMUNITY ACTION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2024

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 with.

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.

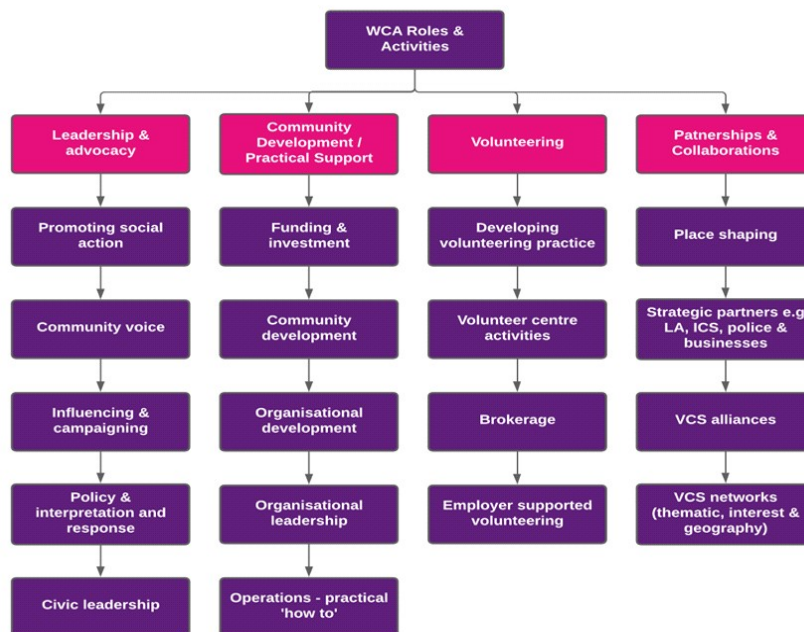
- Leadership and advocacy – Leading and advocating across diverse communities, bringing people together to have a stronger voice and influence, mobilising and encouraging community ambition and aspiration as a connector and ‘door opener’.

WESSEX COMMUNITY ACTION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2024

- 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.
- 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. At each trustees' meeting, the CEO – supported where appropriate by the functional SME's - provides an operating update on charity activity. This includes but is not limited to; reporting on associated project KPI's, discussing sector development (opportunities and challenges) and reviewing upcoming activities.

WESSEX COMMUNITY ACTION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2024

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.

Related parties

Other than reported in Notes 24 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. During this time there have been a number of key changes with the re-organisation of Local Government in Wiltshire to one unitary authority in 2009 and the creation of the Bath and North East Somerset, Swindon and Wiltshire Integrated Care Board in 2022, both of which have presented challenges and opportunities for the voluntary sector. In 2019 we embarked on a new period and the secured funding from the National Lotteries Reaching Communities Fund which 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 National Lottery for their support and in 2024 we have worked with our partners to develop a bid for continuation funding enabling us to build on the success of this work. At the time of writing, we are delighted to report that this has been successful.

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

- An ageing population, with a projected increase in the 65+ and 85+ age groups exceeding both the regional and national average
- Pockets of deprivation with eight LSOAs among the 20% most deprived nationally
- VCSE organisations reporting an increase in demand and an increase in complexity of demand
- Impact on VCSE of reduced funding and increased costs
- Challenges around transport in rural areas leading to poorer access to services and increased risk of isolation

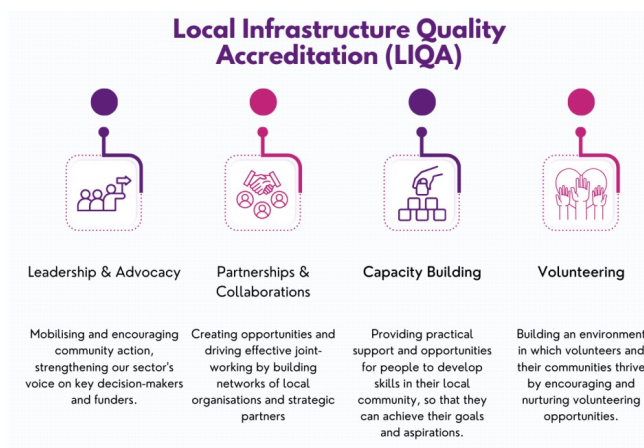
There are 1,798 charities across Wiltshire (NCVO almanac 2020/21) with a total income of £463.7m. Most of these are small, local placed-based, grassroots voluntary organisations.

WESSEX COMMUNITY ACTION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2024

Key to our journey so far has been supporting those 'leaders' of VCSE groups from grassroots volunteer-led groups in neighbourhoods 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 understand and respond to what they need to operate effectively, deliver their services and to ultimately support their service receivers.

We remain Local Infrastructure Quality Accreditation (LIQA) accredited, secured in March 2023, promoting the role of Local Infrastructure organisations with our national membership body, the National Association of Voluntary and Community Action (NAVCA). This work demonstrates the quality and impact of our work, benchmarking our activities and outcomes against clear criteria and highlighting our strengths and impact.



1. Leadership and advocacy

“It is such a reassurance knowing you are championing our corner so actively in these important spaces.”

One outcome of leadership and advocacy activity has been an increase in working more collaboratively, the recognition/desire to come together to share experience and practice as well as practically coming together to influence and participate/deliver. WCA has nurtured and created (safe spaces) opportunities for coming together, for contributing experience and expertise and, in doing so harnessing and directing the strengths/assets of the sector to make most impact, benefit and opportunities.

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

WESSEX COMMUNITY ACTION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2024

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 47 organisations now registered, the Alliance has worked to establish the role of the VCSE sector in the delivery and transformation of services and reinforce the sector as a key strategic partner. As a result of our work the VCSE now has a foothold in a range of key workstreams and boards in a representational role which has been brokered by Wessex Community Action.

Wiltshire Council

The need for a new partnership arrangement between Wiltshire Council and the voluntary and community sector, updating the existing 'Wiltshire Compact' has been identified as a key objective within the Wiltshire Council Business Plan and is a recommendation for the Local Government Association Corporate Peer Challenge. Wiltshire has a strong and diverse VCSE, which makes a huge contribution to the council's key priorities. The sector often prevents, delays or reduces demand for statutory services. The Council has invited the sector to join the sessions to help shape the discussions and explore the way forward. WCA has played a key role in these discussions ensuring the voice of the whole of the voluntary sector has been heard.

Through the VCSE Leadership Alliance we have secured funding for and nominated a voluntary sector representative to the Wiltshire Health and Wellbeing Board. We continue to work with the Director of Commissioning on the design of services to ensure the inclusion of VCSE organisations in commissioning, emphasising the value local VCSE organisations can bring.

We have continued to work closely with Families and Children's Transformation Board (FACT) to develop and promote the Wiltshire Together online platform, built around a branded landing page 'All Together' which curates a directory of 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 and others. We have also engaged with NHS England around the integration of the voluntary sector. Another forum has been the Voluntary Community Sector Emergency Partnership (VCSEP). VCSEP consists of over 200 community and specialist organisations committed to working together in preparation for and response to major emergencies in the UK. WCA are a key representative for Wiltshire, bringing a local perspective and we work alongside a network of organisations committed to a more person-centred approach to emergency planning and response. By working better together, the partnership aims to reduce the confusion and further trauma caused to individuals and communities by disconnected responses to emergencies. The partnership exists to unlock the power before, during and after an emergency by making the best use of our shared time and resources and bringing the voices of the local and national civil society organisations to the forefront for the development of greater national resilience. 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.

2. Partnerships and collaborations

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:

WESSEX COMMUNITY ACTION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2024

Wiltshire VCSE Leadership Alliance

The Alliance is a strategic network of CEOs and senior managers from larger, mainly commissioned VCSE organisations, who have come together to cultivate a strategic and influential relationship with the emerging Integrated Care System. Co-chaired by WCA and 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

This is a more generic forum that provides networking, partnership opportunities between organisations around and emerging issues/needs/challenges. This Forum operates particularly around national & strategic agendas where we want a local Wiltshire voice feeding in.

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. This year has seen the group work collaboratively across a broad spectrum including responding to the cost-of-living campaign, volunteer and trustee weeks, addressing challenges in the recruitment of volunteers and shared learning around Equalities and Diversity in volunteering.

The Children & Families Voluntary Sector Forum

This forum is managed by WCA and commissioned by Wiltshire Council. The aim of the forum was to enable the contribution of the VCSE to the Family and Children's Transformation board, promoting the role of the VCSE in the delivery of quality services. Forum meetings have taken place online bi-monthly, and a monthly newsletter has been circulated. The forum currently consists of 98 members.

The Wiltshire Inclusion Network (WIN)

Wiltshire Inclusion Network was established following feedback in the 2021 State of the Sector survey, to be a 'community of practice' with a common interest in promoting inclusion and working to champion diversity within the sector. The network has experienced continuous growth with 33 organisations/members.



CEO Peer Support Network

Wessex Community Action gauged the interest in creating a "safe space" for CEOs to come together and share the challenges they are facing particularly as a result of the extremely challenging operating environment (cost of living crisis pressures on demand, rising costs, capacity and wellbeing of staff and volunteers, funding and commissioning creating competition, lack of equity of opportunity etc.). Feedback received demonstrates the value CEOs are placing on the opportunity, which given the limitations and demands on their time speaks for itself. The difference being achieved to date (it is still early days) is CEOs feeling connected and supported, trust is being built, as well as some practical/operational support e.g., "sorting payroll" and being part of new consortiums bids for contracts.

WESSEX COMMUNITY ACTION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2024

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 67K views) and maintaining steady membership growth.
- had events and activities added regularly by its VCSE organisations.
- seen the introduction of a landing page and branding designed for Families and Children's Transformation (FACT) with migration of key service information called All Together
- held monthly training sessions open to all (subjects varying from volunteering to making their organisation more visible online)
- hosted the Cost-of-Living campaign (56 organisations supported)
- agreed to support a new landing page for a volunteer led local community health and wellbeing forum
- seen a significant increase in volunteering opportunities and pledges
- developed a community news stories page.



3. Capacity building

“We are only a small club helping with a very large problem of loneliness and isolation in a very rural environment. We have worked with WCA using their experience and knowledge to support and help our club with its growing nature to lead us and solve any problems we have through meetings, training courses and packs, both one to one and in groups.

Most recently the help we have had with changing the structure of our club has been invaluable to us in moving forward in making the club safer, sustainable, and lasting.” Corsham Community Club

Our new framework to support VCSE groups with their infrastructure development was launched this year. 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.

WESSEX COMMUNITY ACTION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2024

We delivered bespoke community development support to over 70 groups across the wide range of support areas developed including business planning training, evidencing need, writing successful funding bids, organisational development, conflict resolution and more.

We continued 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

“The Volunteer Manager’s Forum creates a sense of community, a sounding board, a different perspective, a sense of belonging. We are stronger and more effective by working together.”

Volunteer Managers Forum member



The Vision for Volunteering highlighted how important it is to ensure that both volunteers and VCSE organisations develop a relationship of good will, support and engagement on both sides, to develop longer-term volunteering that is enriching for the volunteer and sustainable for VCSE groups. Volunteers are a key resource to enable VCSE organisations to deliver their services. We support these ambitions directly through our capacity building and training work with groups around their volunteering needs.

The Wiltshire Together platform also remains 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 continue to develop ways of engaging more potential volunteers to access the site by promotion of Volunteer’s Week and continuing regular volunteering articles in a local paper. We have seen a significant increase in people pledging to volunteer (30% increase on last year). There is now a space on Wiltshire Together to promote the Volunteer Managers forum with the opportunity for each member to see other members and linked volunteer vacancies. This also includes a shared space area for volunteer managers to exchange information and share relevant good practice resources outside of the meetings.

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. Some of the key areas the forum has been collaborating on this year include volunteer recruitment and retention, equality diversity and inclusion around volunteering, and sharing learning around marketing and communications and volunteer recognition.

5. Transport

Wessex Community Action continued 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, a part time passenger assistant and full time Transport Manager. Each year our fleet of drivers work a total of 8,200hrs and cover 110,300 miles in very rural locations.

WESSEX COMMUNITY ACTION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2024

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 acknowledge that the service would have been undeliverable without their care and commitment to the families they support.

Our fleet of seven minibuses which we have built up over a few years now requires increasing maintenance and with increasing costs keep them road legal, maintaining a sustainable service beyond the term of our current Wiltshire Council contract is unviable. The current contract expires on 31st August 2025.

Plans for the future

Our project - Stronger Together

Our work over the past four years has focused on building networks, peer groups, collaborations, and partnerships. This approach is valued as a means to connect, share, and access resources to improve outcomes for the people they serve. We plan to take this work further over the next three years and have built this into the central strand of our future National Lottery Reaching Communities funding. 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.

It is our intention to refocus on the core CVS functions (above) and invest in additional capabilities to expand our reach and impact. This will include rebalancing and exploring how volunteer resources can support our own operational activity.

Working with the National Lottery, we will further develop our relationships with neighbouring CVS's and look for opportunities to enhance our impact through deeper collaboration.

We also recognise the requirement to diversify income streams to add to and complement the National Lottery Reaching Community Fund. As such, a new funding strategy has been developed and will be implemented in the forthcoming year.

Our project activities

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

WESSEX COMMUNITY ACTION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2024

Finances and reserves

Results for the year

At the end of the reporting period to 31 July 2024, the charity had total income of £427,112 (2023 £413,428) and total expenditure of £432,031 (2023 £406,930), with a small deficit of £4,241 (2023 a surplus of £7,824).

The Charity's total funds amounted to £163,493 (2023 £167,734) at year end. 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 four months of budgeted expenditure in the 2025 financial year.

We have been grateful for the support of the National Lottery's Reaching Community Fund which has supported our work over the past three years. With an underspend carried forward, and a new award for continuation funding for 2025 to 2027, we are looking forward to also bringing 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 as part of our new funding strategy.

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.

WESSEX COMMUNITY ACTION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 JULY 2024

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: 24 February 2025

WESSEX COMMUNITY ACTION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JULY 2024

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 2024.

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: 28 April 2025
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 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and grants	3	67,352	115,913	183,265	166,131
Charitable activities	4	243,828	-	243,828	247,230
Other income	5	19	-	19	67
Total income		<u>311,199</u>	<u>115,913</u>	<u>427,112</u>	<u>413,428</u>
Expenditure on:					
Charitable activities		317,618	114,413	432,031	406,930
Total expenditure		<u>317,618</u>	<u>114,413</u>	<u>432,031</u>	<u>406,930</u>
Net (expenditure)/income before net gains on investments					
		(6,419)	1,500	(4,919)	6,498
Net gains on investments		678	-	678	1,326
Net movement in funds		<u>(5,741)</u>	<u>1,500</u>	<u>(4,241)</u>	<u>7,824</u>
Reconciliation of funds:					
Total funds brought forward		167,734	-	167,734	159,910
Net movement in funds		(5,741)	1,500	(4,241)	7,824
Total funds carried forward		<u>161,993</u>	<u>1,500</u>	<u>163,493</u>	<u>167,734</u>

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

The notes on pages 17 to 31 form part of these financial statements.

WESSEX COMMUNITY ACTION
REGISTERED NUMBER: 02797768

BALANCE SHEET
AS AT 31 JULY 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	4,179	6,334
Investments	10	4,423	3,745
		<u>8,602</u>	<u>10,079</u>
Current assets			
Debtors	12	43,262	35,024
Cash at bank and in hand		270,747	305,432
		<u>314,009</u>	<u>340,456</u>
Creditors: amounts falling due within one year	13	(159,118)	(182,801)
		<u>154,891</u>	<u>157,655</u>
Total assets less current liabilities		<u>163,493</u>	<u>167,734</u>
Total net assets		<u>163,493</u>	<u>167,734</u>
Charity funds			
Restricted funds	15	1,500	-
Unrestricted funds	15	161,993	167,734
Total funds		<u>163,493</u>	<u>167,734</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: 24 February 2025

The notes on pages 17 to 31 form part of these financial statements.

WESSEX COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

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.

WESSEX COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

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.

WESSEX COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

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.

WESSEX COMMUNITY ACTION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

3. Income from donations and grants

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	3,130	-	3,130	2,694
Grants	64,222	115,913	180,135	163,437
Total 2024	<u>67,352</u>	<u>115,913</u>	<u>183,265</u>	<u>166,131</u>
Total 2023	<u>42,352</u>	<u>123,779</u>	<u>166,131</u>	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Transport	237,607	237,607	240,692
Training	6,221	6,221	6,538
Total 2024	<u>243,828</u>	<u>243,828</u>	<u>247,230</u>
Total 2023	<u>247,230</u>	<u>247,230</u>	

WESSEX COMMUNITY ACTION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

5. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Other incoming resources	19	19	67
	67	67	
Total 2023			

6. Expenditure on Charitable Activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Transport	211,437	23,725	235,162	228,995
Community Action	76,620	15,910	92,530	67,282
Lottery: Supporting VCSE Sector	67,093	37,246	104,339	110,653
	355,150	76,881	432,031	406,930
Total 2024				
Total 2023				

Of the total expenditure on charitable activities £317,618 (2023 - £284,651) was from unrestricted funds and £114,413 (2023 - £122,279) was from restricted funds.

WESSEX COMMUNITY ACTION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

7. 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 (2023 allocated equally).

Other Premises costs: 27.4% Lottery supporting VCSE sector 27.4% Transport and 45.2% Community Action (2023 72% Lottery supporting VCSE sector and 28% Transport)

Office and IT costs: 20.7% Lottery supporting VCSE sector 9.8% Transport and 69.5% Community Action (2023 43.5% Lottery supporting VCSE sector 43.5% Transport and 13% Community Action)

Advertising: 66.6% Lottery supporting VCSE sector 33.4% Community Action (2023 75% Lottery supporting VCSE sector 12.5% Community Action 12.5% Transport)

Insurance: allocated equally (2023 allocated equally).

Book-keeping: allocated equally (2023 allocated equally).

Governance: 33.2% Lottery supporting VCSE sector 33.2% Transport and 33.6% Community Action

	Community Action 2024 £	Lottery: Supporting VCSE- Sector 2024 £	Transport 2024 £	Total funds 2024 £	Total funds 2023 £
Wages & salaries	-	25,000	13,800	38,800	41,136
Premises costs	6,836	6,112	6,112	19,060	19,020
Office & IT costs	5,237	1,559	738	7,534	6,177
Advertising	750	1,500	-	2,250	1,967
Insurance	614	614	614	1,842	1,959
Book-keeping	1,461	1,461	1,461	4,383	4,386
Governance	1,012	1,000	1,000	3,012	2,532
Total 2024	15,910	37,246	23,725	76,881	77,177
Total 2023	9,008	42,351	25,818	77,177	

Governance costs comprise:

The independent examiner's remuneration amounts to an independent examiner fee of £650 (2023 - £600), and accountancy of £2,362 (2023 - £1,932).

WESSEX COMMUNITY ACTION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

8. Net Income/(Expenditure)

This is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets: - owned by the charity	4,267	9,050
	<u>4,267</u>	<u>9,050</u>

9. Analysis of staff costs

	2024 £	2023 £
Salaries and wages	249,491	237,259
Social security costs	12,578	12,661
Pension costs	2,860	3,374
	<u>264,929</u>	<u>253,294</u>

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

The average monthly head count was 13 staff (2023 - 13 staff).

The total paid to key management personnel during the period (including pension contributions) was £116,712 for twelve months (2023 - £107,957 for twelve months).

Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 July 2024, no Trustee expenses have been incurred (2023 - £NIL).

WESSEX COMMUNITY ACTION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

10. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 August 2023	3,745
Revaluations	678
	4,423
At 31 July 2024	4,423
Net book value	
At 31 July 2024	4,423
At 31 July 2023	3,745

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

11. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
Cost or valuation					
At 1 August 2023	71,237	8,733	3,300	10,972	94,242
Additions	-	-	2,112	-	2,112
	71,237	8,733	5,412	10,972	96,354
At 31 July 2024	71,237	8,733	5,412	10,972	96,354
Depreciation					
At 1 August 2023	64,903	8,733	3,300	10,972	87,908
Charge for the year	4,267	-	-	-	4,267
	69,170	8,733	3,300	10,972	92,175
At 31 July 2024	69,170	8,733	3,300	10,972	92,175
Net book value					
At 31 July 2024	2,067	-	2,112	-	4,179
At 31 July 2023	6,334	-	-	-	6,334

WESSEX COMMUNITY ACTION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

12. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	20,840	23,145
Other debtors	16,191	5,974
Prepayments and accrued income	6,231	5,905
	<u>43,262</u>	<u>35,024</u>

13. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	10,030	6,076
Other taxation and social security	-	3,308
Other creditors	60,531	63,584
Accruals and deferred income	88,557	109,833
	<u>159,118</u>	<u>182,801</u>

14. Deferred income

	2024 £	2023 £
Deferred income at 1 August 2023	105,803	53,478
Resources deferred during the year	25,906	66,771
Amounts released from previous periods	(46,218)	(14,446)
Deferred income at 31 July 2024	<u>85,491</u>	<u>105,803</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 2024**

15. Statement of funds

Statement of funds - current year

	Balance at 1 August 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 July 2024 £
Unrestricted funds					
General Funds - all funds	167,734	311,199	(317,618)	678	161,993
Restricted funds					
Transport	-	8,574	(8,574)	-	-
Lottery: Supporting VCSE - Sector	-	104,339	(104,339)	-	-
Community Action	-	3,000	(1,500)	-	1,500
	-	115,913	(114,413)	-	1,500
Total of funds	167,734	427,112	(432,031)	678	163,493

WESSEX COMMUNITY ACTION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

15. Statement of funds (continued)

Statement of funds - prior year

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

WESSEX COMMUNITY ACTION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

16. Summary of funds

Summary of funds - current year

	Balance at 1 August 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 July 2024 £
General funds	167,734	311,199	(317,618)	678	161,993
Restricted funds	-	115,913	(114,413)	-	1,500
	<u>167,734</u>	<u>427,112</u>	<u>(432,031)</u>	<u>678</u>	<u>163,493</u>

Summary of funds - prior 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>

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.

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	4,179	-	4,179
Fixed asset investments	4,423	-	4,423
Current assets	272,181	41,828	314,009
Creditors due within one year	(118,790)	(40,328)	(159,118)
Total	<u>161,993</u>	<u>1,500</u>	<u>163,493</u>

WESSEX COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	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>

18. Capital Commitments

At 31 March 2024 there were no capital expenditure commitments (2023 - no commitments).

19. 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 £2,673 (2023 - £3,374). Contributions of £425 were outstanding at the balance sheet date and are included in creditors (2023 - £623).

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 7 for support staff.

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

20. Volunteers

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

21. Indemnity insurance

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

WESSEX COMMUNITY ACTION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

22. Operating lease commitments

At 31 July 2024 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	7,500	7,500

23. Related party transactions

During 2024 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 (2023 - £9,999). This balance has been fully provided against in the accounts.