

Charity registration number 1117546 (England and Wales)

Company registration number 05333784

ROTHER VOLUNTARY ACTION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ROTHER VOLUNTARY ACTION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Caryl Cook Timothy Hemmings Simon Hubbard Sally Jayasekera Oliver Jeffs Clive Mills Linda Seddon Mr T J Hemmings Mr C N Mills
Charity number (England and Wales)	1117546
Company number	05333784
Registered office	47 London Road Bexhill-on-Sea East Sussex TN39 3JY
Independent examiner	Galloways Accounting (Bexhill) Limited 23 St Leonards Road Bexhill on Sea East Sussex TN40 1HH

ROTHER VOLUNTARY ACTION

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 19

ROTHER VOLUNTARY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

This year, April 2024 -March 2025, RVA staff and Trustees have worked with stakeholders and community partners to continue to consolidate our offer. Our aim is to be the best support mechanism we could be to the Voluntary, Community or Social Enterprise sector (VCSE) across Rother.

Our offer follows for key areas:

- **Leadership and advocacy** – Mobilising and encouraging community action, strengthening our sectors voice and influence on key decision makers and funders
- **Partnerships and collaborations** – Creating opportunities and driving effective joint working by building networks of local organisations and strategic partners.
- **Capacity building** – Providing practical support and development for local people and organisations, to nurture skills and build community resilience.
- **Volunteering** – Building an environment in which volunteers and their communities thrive by encouraging and nurturing volunteering opportunities.

Following the leadership change in June 23 our CEO, Kim Richards has worked with the Senior Leadership Team to share best practice, look at key aspects that affect the organisation and to best manage our resources. In addition, working groups involving a cross section of staff continue to advise in the following key areas:

- **Events and Training** – Monitoring and development of our networks and training offer.
- **Evidence and Insight** - oversee RVA's data management and digital presence, ensuring that our systems are robust, effective, and capable of demonstrating our core offer to the sector
- **Wellbeing** – Our staff are our biggest asset, and we aim to do everything we can to support them. Through our Wellbeing champions RVA have achieved the bronze award for Wellbeing in the Workplace which is offered through East Sussex County Council.

Following a successful consultation in 2021, with voluntary sector organisations across Rother, it was clear that the community, the sector and partners will benefit from a community hub space. This will bring about co-location of services and enable a more joined up approach to serving our community. RVA were delighted when they were awarded £1m in January 24 following our application for Levelling up Funds. Since the end of the financial year a building has been secured and we hope to be moved in by June 26.

Some of our key priorities in 2023/24 continued in 2024/25 with some additions:

1. To continue to find ways to fund and grow RVA's core work – developing our community networks, advice-giving and training. Working closely with HVA and 3VA where possible and gain greater reach across the county, share best practice and resources.
2. Create a strong customer service journey that is streamlined through RVA that meets the needs of the Voluntary sector and we can monitor and map the VCSE across Rother and who RVA serves, understanding their place in an organisational life-cycle and clarifying their needs. RVA as advocate, catalyst/architect/facilitator.
3. Develop a community hub and VCSE Co-working Strategy and Action plan in partnership with Rother's VCSE and wider stakeholders, aligned to Rother's Anti-Poverty Strategy. Identify an appropriate building and work in partnership to service the community of Rother with an accessible shared space.
4. Continue to develop and grow our Volunteer and Trustee brokerage service, work in partnership with community development delivery partners and Rother's VCSE to develop a consistent offer across East Sussex. Embed the emerging digital platform developed by ESCC on behalf of the sector, alongside volunteer fairs, training for volunteers and Trustee recruitment.
5. With key contracts coming to an end review our staffing structure to best suit the changing requirements of the organisation. Due to forecasted loss of income and rising costs during 2025 RVA needed to make some changes to core budgets and core service delivery. Furthermore, the impact of stakeholder cuts on Rother's VCSE, RVA's key beneficiaries, means that our core offer of support needs to pivot and be flexible to enable us to meet changing and rising need with reduced resources.
6. Renewal of our NAVCA (National Association for Voluntary and Community Action) accreditation.

ROTHER VOLUNTARY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS and PERFORMANCE against those priorities

- 1. To continue to find ways to fund and grow RVA's core work:** This has continued to reveal how valued and trusted RVA is as a local partner and resource for communities. This is clear in the enthusiasm to work with us, the rising demands for our support and the requests we have received from key strategic partners such as RDC to help them shape their community support as they restructure their services. We are working closely with our local Voluntary Actions and we are also forming other alliances via the newly created VCSE alliance
- 2. Create a strong customer service journey:** A number of our processes have been reviewed in an effort to cut waste and make us more efficient. Work did stall on the development of the CRM system whilst we reviewed our options, however, having secured some additional funding work is continuing at pace.
- 3. Develop a community Hub strategy and identify a building –** The building was secured in June 24 and whilst we experienced some delays with the current tenant, progress is being made, and we expect to open in the Summer of 2026
- 4. Develop our Volunteer Hub:** We know, as a result, of the Pandemic that volunteering is high on the agenda of many of the organisations we support with requests for Trustees, Digital brokerage/recruitment and micro-volunteering offers. RVA secured funding from ESCC, Little Chainey Wind Farm and Reaching Communities in 2022 to start a Volunteer Hub and Trustee Brokerage service. Our offering is growing steadily with a number of volunteering opportunities being available on our website. RVA and the other VA's have been working closely with ESCC to develop a digital volunteer brokerage platform called TRIBE that was launched in November 2023.
- 5. Organisational restructure –** This was completed prior to the end of the financial year. The restructure unfortunately saw us lose two staff through redundancy and others taking reduced hours. Our staff costs, which are by far, our largest expense are now in line with our revenue.
- 6. NAVCA accreditation –** Evidence submitted prior to the end of the financial year, and we can confirm that in June 25 we were accredited for a further 3 years

Project delivery April 2024- March 2025

General infrastructure/Community Development

This is our core offer of support. We were successful in re tendering for our contract with ESCC, initially for a 3 year period, with an option for a further 2.

Key activities include but not limited to:

- Support and advice to the sector
- Networks and events training
- Third sector representation
- Profile building
- Delivering Key performance indicators to East Sussex County Council and Rother District Council which will help shape policy.

Marketing and Communications

RVA has a new marketing and communications team with the aim of strengthening our brand and offering communications and marketing support to our projects, core team and the organisations we work with across Rother. A key aspect of this work will be to develop and maintain our digital presence.

Making It Happen

This project concluded at the of March 25.

RVA alongside 4 other organisations in East Sussex deliver The Making It Happen project. Using an Asset Based Community Development (ABCD) we support groups and individuals wanting to start groups or community initiatives.

ROTHER VOLUNTARY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

It is clear from our work that community groups need to be supported not only with decision making processes such as setting up a group, creating policies and procedures, recruiting staff and/or volunteers, but also with finding the right funding opportunities that can support the long-term sustainability of those groups. This, we do not only through researching and finding appropriate grants, but also through grants available through the Making It Happen project, such as Small Sparks, Next Steps and Grow grants.

Since the start of the Making It Happen project in October 2019, RVA have supported over 100 different community initiatives and groups, and in the year to March 24 a number of grants were awarded to groups across Rother

By enabling community groups through internal funding, we not only help them to start their journey, but we also facilitate access to information and promote inclusion and support groups to have a voice.

Volunteer and Trustee brokerage service

Volunteering remains high on the agenda of many of the organisations we support, with recruiting Volunteers and Trustees a priority. To meet this need, RVA's online listing service continues to expand, with 89 volunteer opportunities from approximately 37 organisations listed since September 2024. We also continue to support East Sussex County Council's online volunteer listings platform, Tribe.

RVA's quarterly Volunteer Coordinator's Forum, in collaboration with HVA, is consistently popular as it enters its second year, with around 40 organisations attending to date. Participants are predominantly Volunteer Coordinators who value the opportunity for peer-learning and mutual support.

A continued focus is on celebrating and promoting volunteering. We do this via our annual volunteer awards and Volunteers Week. We particularly want to reach younger audiences and those from diverse backgrounds, who face more barriers to volunteering. We have been working closely with Job Centre Plus and local schools and colleges to raise awareness of volunteering as a pathway to employment.

The Volunteer Hub is funded until April 2027 by The National Lottery Reaching Communities Fund.

Rother Food Partnership

During the year funding was obtained from East Sussex County Council to develop a local food network and a wider approach to food access and sustainability. A designated officer has been appointed, and a programme of small grants was distributed to local groups to help them grow, prepare and distribute food. This work has already gained good traction, developed new partnerships and connections.

Homes 4 Ukraine support scheme

In March 2022 we requested and were granted funding to provide a Community Development worker to support Ukrainian guests and hosts. Our role has been multifaceted and has evolved and focuses on four key areas:

- Connecting the communities with each other.
- Nurturing and supporting community cohesion through events and activities
- Continuing to allocate a dedicated grants scheme
- Supporting host families

Financial Position

The year 2024/25 saw an unrestricted operating deficit of £45,698 (£34,451 in 2023/24).

Income from grants and donations was £234,540 and from charitable activities £278,368 (compared to £215,342 and £213,979 in 2023/24).

Expenditure on charitable activities for the year totalled £568,332 (£445,240 2023/24) of which £354,150 (£274,849 2023/24) was spent on staff costs representing 62% (62% 2023/24) of RVA's charitable expenditure.

ROTHER VOLUNTARY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

It is the policy of the trustees to maintain sufficient reserves to ensure the day to day running of the charity and, in the event of any unforeseen circumstances, to support existing projects for fixed periods until funding is secured and to cover staff costs obligations and administrative costs.

The general fund reserves at the year-end amounted to £212,309 (2024: £259,958).

Risk management

The key risks to the organisation are:

- The withdrawal of contracts from Public Service organisations and the impact this has in managing the long-term strategy of the organisation
- Increasing concerns about the availability of funding from charitable and non-charitable sources that can be accessed for Rother.
- Likely further cuts to Public Service finances.
- The loss of any key experienced staff member.

Rother Voluntary Action, like many voluntary organisations, continues to face challenges to maintain its financial operating reserve. At this point the Rother Voluntary Action board is satisfied that actions already taken or are planned are sufficient to enable the organisation to navigate through the continued financial turbulence affecting, particularly, the Public Sector and its partners.

Structure, governance and management

Rother Voluntary Action is a company limited by guarantee and is governed by its Memorandum and Articles which were integral part of the incorporation on 17th January 2005. On 10th January 2007 the company became a Charity registered with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Caryl Cook
Timothy Hemmings
Simon Hubbard
Sally Jayasekera
Oliver Jeffs
Clive Mills
Linda Seddon
Mr T J Hemmings
Mr C N Mills

Recruitment and appointment of trustees

The management of Rother Voluntary Action is the responsibility of the Trustees who are elected under the terms of the Memorandum and Articles. The Trustees may appoint a person who is willing to act as a trustee, either to fill a vacancy or to act as an additional trustee provided that the appointment does not cause the number of trustees to exceed the maximum number. Only persons who are members of the company shall be eligible to become trustees. None of the charity's trustees receive any remuneration.

Induction and training of trustees

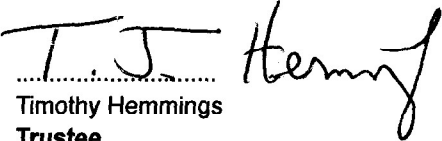
Rother Voluntary Action follows the same process of recruitment and Induction whether a potential board member is nominated or co-opted. All potential board members are asked to complete an application pack and are interviewed by a sub-group of the board. Board members will then decide whether to co-opt or to recommend nomination to members at the AGM. The Chief Executive Officer is responsible for coordinating the Induction process and giving opportunities to get to know the organisation.

ROTHER VOLUNTARY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

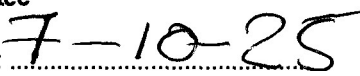
FOR THE YEAR ENDED 31 MARCH 2025

The trustees' report was approved by the Board of Trustees.


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Timothy Hemmings

Trustee

Date: 
.....

ROTHER VOLUNTARY ACTION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROTHER VOLUNTARY ACTION

I report to the trustees on my examination of the financial statements of Rother Voluntary Action (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



Peter Watters FCA BFP

Galloways Accounting (Bexhill) Limited
23 St Leonards Road
Bexhill on Sea
East Sussex
TN40 1HH

Dated: 14-10-2025

ROTHER VOLUNTARY ACTION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	234,540	-	-	234,540	215,342
Charitable activities	4	180,656	-	97,712	278,368	213,979
Investments	5	10,821	-	-	10,821	7,752
Total income		<u>426,017</u>	<u>-</u>	<u>97,712</u>	<u>523,729</u>	<u>437,073</u>
Expenditure on:						
Raising funds	6	28,186	-	96,617	124,803	91,493
Charitable activities	7	443,529	-	-	443,529	353,907
Total expenditure		<u>471,715</u>	<u>-</u>	<u>96,617</u>	<u>568,332</u>	<u>445,400</u>
Net income/(expenditure)		<u>(45,698)</u>	<u>-</u>	<u>1,095</u>	<u>(44,603)</u>	<u>(8,327)</u>
Transfers between funds		41,393	(43,344)	1,951	-	-
Net movement in funds	9	<u>(4,305)</u>	<u>(43,344)</u>	<u>3,046</u>	<u>(44,603)</u>	<u>(8,327)</u>
Reconciliation of funds:						
Fund balances at 1 April 2024		216,614	43,344	26,124	286,082	294,409
Fund balances at 31 March 2025		<u>212,309</u>	<u>-</u>	<u>29,170</u>	<u>241,479</u>	<u>286,082</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ROTHER VOLUNTARY ACTION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	215,342	-	-	215,342
Charitable activities	4	126,094	-	87,885	213,979
Investments	5	7,752	-	-	7,752
Total income		<u>349,188</u>	<u>-</u>	<u>87,885</u>	<u>437,073</u>
Expenditure on:					
Raising funds	6	29,732	-	61,761	91,493
Charitable activities	7	353,907	-	-	353,907
Total expenditure		<u>383,639</u>	<u>-</u>	<u>61,761</u>	<u>445,400</u>
Net income/(expenditure) and movement in funds		<u>(34,451)</u>	<u>-</u>	<u>26,124</u>	<u>(8,327)</u>
Reconciliation of funds:					
Fund balances at 1 April 2023		251,065	43,344	-	294,409
Fund balances at 31 March 2024		<u>216,614</u>	<u>43,344</u>	<u>26,124</u>	<u>286,082</u>

ROTHER VOLUNTARY ACTION

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		2,164		3,793
Current assets					
Debtors	14	9,885		8,370	
Cash at bank and in hand		261,974		405,255	
		271,859		413,625	
Creditors: amounts falling due within one year	15	(32,544)		(131,336)	
Net current assets			239,315		282,289
Total assets less current liabilities			241,479		286,082
The funds of the charity					
Restricted income funds	17		29,170		26,124
Unrestricted funds - general	19		212,309		216,614
Unrestricted funds - designated	18		-		43,344
			241,479		286,082

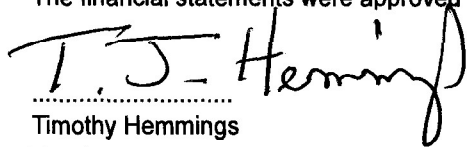
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 7-10-25



Timothy Hemmings
Trustee

Company registration number 05333784 (England and Wales)

ROTHER VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Rother Voluntary Action is a private company limited by guarantee incorporated in England and Wales. The registered office is 47 London Road, Bexhill-on-Sea, East Sussex, TN39 3JY.

1.1 Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP "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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ROTHER VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	33% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ROTHER VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	234,540	215,342

ROTHER VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts		
Rother District Council	38,000	38,000
East Sussex County Council	158,840	61,642
Homes for Ukraine	37,700	115,700
	<u>234,540</u>	<u>215,342</u>

4 Income from charitable activities

	Total 2025 £	Total 2024 £
Project income and support	234,075	189,149
Community accounting	43,248	2,240
Other income	1,045	22,590
	<u>278,368</u>	<u>213,979</u>
Analysis by fund		
Unrestricted funds - general	180,656	126,094
Restricted funds	97,712	87,885
	<u>278,368</u>	<u>213,979</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	10,821	7,752
	<u>10,821</u>	<u>7,752</u>

ROTHER VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Projects	28,186	96,617	124,803	29,732	61,761	91,493

7 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs	354,150	274,849
Depreciation and impairment	2,398	2,690
Project costs	28,684	36,289
Rent and office costs	14,137	7,451
Telephone and internet	10,922	4,429
Travel and hospitality	1,753	4,525
Fees, licences, subscriptions and publications	9,659	3,536
Marketing and promotions	851	1,593
Bank charges	62	74
Training and course fees	702	364
Sundry expenses	2,649	-
Other staff costs	344	978
Rates, building repairs, utilities and cleaning	5,240	7,204
Room hire	3,358	640
Insurance	3,486	3,064
Stationery and computer expenses	3,265	3,011
	<u>441,660</u>	<u>350,697</u>
Share of support and governance costs (see note 8)		
Governance	1,869	3,210
	<u>443,529</u>	<u>353,907</u>
Analysis by fund		
Unrestricted funds - general	<u>443,529</u>	<u>353,907</u>

8 Support costs allocated to activities

	Total 2025 £	Total 2024 £
Governance	<u>1,869</u>	<u>3,210</u>

ROTHER VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities (Continued)

	2025	2024
	£	£
Governance costs comprise:		
Audit fees	1,800	1,680
Legal and professional	69	1,530
	1,869	3,210
	1,869	3,210

9 Net movement in funds 2025

£ 2024
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	1,800	1,680
Depreciation of owned tangible fixed assets	2,398	2,690
	2,398	2,690
	2,398	2,690

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	15	14
	15	14
	15	14

	2025	2024
	£	£
Employment costs		
Wages and salaries	275,529	249,026
Social security costs	61,156	15,066
Other pension costs	17,465	10,757
	354,150	274,849
	354,150	274,849

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ROTHER VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2024	30,571
Additions	769
	<hr/>
At 31 March 2025	31,340
	<hr/>
Depreciation and impairment	
At 1 April 2024	26,778
Depreciation charged in the year	2,398
	<hr/>
At 31 March 2025	29,176
	<hr/>
Carrying amount	
At 31 March 2025	2,164
	<hr/> <hr/>
At 31 March 2024	3,793
	<hr/> <hr/>

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	9,885	8,370
	<hr/>	<hr/>

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Payments received on account	24,198	93,363
Trade creditors	6,086	20,498
Other creditors	-	15,045
Accruals and deferred income	2,260	2,430
	<hr/>	<hr/>
	32,544	131,336
	<hr/> <hr/>	<hr/> <hr/>

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	17,465	10,757
	<hr/> <hr/>	<hr/> <hr/>

ROTHER VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Heart of Sidley	26,124	38,847	(35,801)	-	29,170
Volunteer Hub	-	58,865	(60,816)	1,951	-
	<u>26,124</u>	<u>97,712</u>	<u>(96,617)</u>	<u>1,951</u>	<u>29,170</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Heart of Sidley	-	87,885	(61,761)	-	26,124
	<u>-</u>	<u>87,885</u>	<u>(61,761)</u>	<u>-</u>	<u>26,124</u>

Note to the Restricted funds

Heart of Sidley - This is for the redevelopment of the changing rooms at Sidley Recreation ground into a Community building. This project has received Levelling Up monies and the partnership are contributing around £160k to the cost.

Volunteer Hub - The charity was awarded funds by the National Lottery as a contribution to core funds would enable RVA to deliver CVS support, training, funding surgeries/forums/peer support/ governance guidance to the sector and individuals.

18 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024 £	Transfers £	At 31 March 2025 £
Designated funds	43,344	(43,344)	-
	<u>43,344</u>	<u>(43,344)</u>	<u>-</u>
Previous year:	At 1 April 2023 £	Transfers £	At 31 March 2024 £
Designated funds	43,344	-	43,344
	<u>43,344</u>	<u>-</u>	<u>43,344</u>

ROTHER VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	216,614	426,017	(471,715)	41,393	212,309
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	251,065	349,188	(383,639)	-	216,614
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

20 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	2,164	-	-	2,164
Current assets/(liabilities)	210,145	-	29,170	239,315
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	212,309	-	29,170	241,479
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	3,793	-	-	3,793
Current assets/(liabilities)	212,821	43,344	26,124	282,289
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	216,614	43,344	26,124	286,082
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

ROTHER VOLUNTARY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	7,500	7,500
Between two and five years	7,500	7,500
	<u>15,000</u>	<u>15,000</u>
	<u><u>15,000</u></u>	<u><u>15,000</u></u>

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).