

**REGISTERED COMPANY NUMBER: 04184061 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1087513**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD**

**VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD**

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FOR THE YEAR ENDED 31 MARCH 2024**

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# **VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

##### **Values**

As an organisation we passionately value the diversity of the communities we work with.

As a Trusted Partner we act with integrity and honesty.

We act professionally in all aspects of our operation and in achieving our objectives.

##### **To achieve our Mission:**

- VIN launched its medium-term strategy entitled Connecting People to Places in May 2021 which has been revisited in May of 2024. We operate a 3Cs approach: We compete where we feel we offer a unique solution, collaborate wherever possible across sectors, and promote coalitions as a way of ensuring continued VCSE Resilience.
- In line with our charitable objectives, our core work focusses on supporting community organisations to be the best they can be, through the provision of advice, support and training. Advocacy and strategic representation remain a key theme of our work, ensuring that the right VCSE organisations sit at the right tables for the benefit of the communities they serve. Whilst the nature of volunteering is changing, we continue to support and signpost opportunities and promote volunteering as a form of social action which connects People to Places.

##### **Public benefit**

The Trustees have had regard to the guidance issued by the Charity Commission and believe all the charity's activities are for public benefit.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

To meet its charitable objectives VIN provides a range of advice, information, and support services to help VCSE organisations develop and thrive using our redeveloped website, on-line training, executive membership, and one-to-one meetings. Specifically VIN:

- Works with systems to ensure that people are engaged and connected at a Point of Place.
- Provides information and advice on all aspects of volunteering using the Countywide CAN database.
- Advocates for the VCSE in Northamptonshire.
- Provides leadership and representation at a strategic level for VCSE organisations without a voice.
- Supports and delivers projects that connect People to Places.
- Works to ensure a more resilient Northamptonshire-wide VCSE.
- Acts as an NHS broker to help embed the VCSE into the Integrated Care System.

#### **Achievements for the Year**

- 30 new volunteers were recruited into our Happy at Home service to support vulnerable and isolated elderly people. 33 delegates attended VIN training and 210 delegates attended VIN events specific to VCSE support.
- 54 1-1 Advice Surgeries for VCSE organisations were conducted.
- 140 people attended VIN project related support events
- 1038 interactions re volunteering.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities (continued)**

- 9,756 Single Passenger Journeys conducted through our Volunteer Car Scheme.
- 25 Volunteer Car Drivers supported this service.
- Who gave 11,178 Volunteer hours.
- 21,931 Single Passenger Journeys conducted through our Door-to-Door Transport Scheme.
- 56,741 miles travelled carrying NDDS passengers.
- 592 sessions supporting Health and Well-Being were attended by offenders at HMP 5 Wells.

### **Our influence**

- VIN has continued to promote the VCSE as a way of achieving sector resilience and togetherness, particularly in connection to the Integrated Care System (ICS).
- VIN continues to sit at the heart of service redesign in health and has worked with both Local Authorities (West and North Northamptonshire) on their various Transformation Programmes.
- VIN continued to provide health and wellbeing activities for offenders at HMP 5 wells.
- VIN worked with the Lottery Healthy Communities Fund on ensuring a strategic VCSE Representation within the new construct of the Integrated Care System (ICS) manifesting itself in the HEG (Connect Northamptonshire Grant) which is ongoing.
- VIN has maintained its Executive Member Product to better support VCSE organisations with training, advice, and information.
- We are a respected and trusted organisation and are ideally placed to continue our work in the ever-changing environment of West and North Northamptonshire.

### **Organisation as a whole**

The year has presented several challenges to an organisation like VIN, not least the comparative lack of funding from Statutory Partners and the need to diversify to supplement these with external sources and different income streams. As always, we continue to review our efficiency and sense-check our role in an evolving marketplace. This thought process will continue.

### **Strategic Direction for VIN**

Our strategic direction has been set by our medium-term strategy entitled Connecting People to Places (revisited in May of 2024). In this document we set out some aspirational targets:

- To reach more VCSE organisations using online resources and factsheets.
- To deliver information and advice where it was most needed and in the context of external changes in the landscape.
- To continue to advocate for equal representation across the new structures in health and at a Point of Place.
- To continue to diversify our income streams by working with new partners and new funders.
- To provide a pipeline in external Trust and Foundation fundraising.
- To utilise VIN's assets to raise social enterprise income streams.
- To continue to support the concept of placed-based social action.
- To deliver projects which benefit communities yet have an element of representation, advocacy or community resilience.

### **Post-COVID working**

Generally, the organisation has recovered from the changes in working forced upon it during the COVID pandemic. Volunteering brokerage has changed slightly, and most volunteering brokerage is now being done through the Community Action Northants website. However, where a person, or organisation's needs mean that is not accessible, we are still meeting with people face-to-face. The Community Transport Service, NDDS and Car Scheme, are recovering and approaching pre-COVID passenger numbers. Trusts and Foundations have now set clearer priorities, so VIN know where to target applications, and VIN staff continue to use a combination of office and home working.

## **FINANCIAL REVIEW**

### **Financial position**

VIN is pleased to be helping the VCSE sector navigate the significant changes in Northamptonshire, by building on existing good relationships with the Unitary authorities and the local Health Authority and ensuring the VCSE sector is strongly represented during the changes taking place in both.

VIN's main funders are West Northamptonshire Council, the NHS, G4S, and the National Lottery, which funds both Connect Northamptonshire, embedding the VCSE in the new Integrated Care System, and Happy at Home, a befriending service for older lonely and isolated people. VIN has also been generously supported by Motability over this past year, adding a Wheelchair Accessible Vehicle to the Volunteer Car Scheme provision, and preparing to buy a new minibus to complement the existing fleet. All of these reflect its charitable activities (as described above).

During the year the charity's income increased from £783,691 in 22/23 to £802,314 in 23/24. VIN's expenditure also increased from £794,406 in 22/23 to £804,666 in 23/24. The increase in income has helped to provide for increases in salaries, reflecting both Minimum Wage increases and support for staff with the cost-of-living increases post-COVID.

In 23/24 the charity's expenditure, £804,666 is marginally greater than its income, £802,314 (a deficit). VIN is continuing to strive towards a break-even position, and even potentially a surplus to increase reserves, as VIN has used reserves to deal with the rapid changes caused by COVID and the cost-of-living crisis in the wider landscape.

Understanding that VIN has returned a deficit the Trustees have been working with operational staff to keep budgets under review, and during the year VIN has undertaken several actions to prepare for the future:

Continued implementation of a strategy relating to People and Places, published in June 2024.

Provided for dedicated Trusts and Places Fundraising using expertise from existing staff to find funding opportunities. Continued working with G4S at HMP 5 Wells as a new and diverse income stream.

Invested in Marketing.

Secured continuing funding for its Befriending projects.

Reviewed the lease arrangements for its Minibus fleet and arranged to purchase three of its fleet and placed an order to replace the fourth.

Been awarded new projects focusing on volunteering in Public Health, in partnership with West Northamptonshire Council, through the recruitment of Community Health Champions, and other projects.

### **Investment policy and objectives**

VIN holds no investments other than cash at bank and in hand. There are no restrictions on where the Trustees can invest. However, in relation to risk, they will seek to disperse the money such that as much of it is protected by the FSCS as possible and it is available for expenditure when the charity needs it.

In February 2024, following on from the cash investments made in Fixed Term Bonds with United Trust Bank in 22/23, and into 23/24 Trustees opened a Flagstone Investment Platform Account. This reduces the need to always be seeking the best bond options, and making new applications for bonds, as the application is with the Platform and the Platform makes available bonds from different banks at different term lengths and rates. This investment is made following the FSCS recovery guidelines, as each individual investment on the Platform is protected up to £85,000. This allows greater flexibility in terms of fixed term lengths for bonds and allows protection of sums greater than £85,000 to be invested. Investment choices are made with reference to cash flow, so funds are available when required.

**FINANCIAL REVIEW**

**Reserves policy**

Total Funds at the Financial Year end amounted to £823,720 and of this £57,168 are free general reserves.

The Trustees have reviewed the amount of Reserves they think is necessary for VIN and decided that three months of running costs is appropriate. At the end of the Financial Year across all its projects VIN held more than three months running costs in reserve. This is held as cash. The Trustees feel it is appropriate to hold more than three months running costs as the current funding landscape is uncertain and VIN may need to use its reserves to fund in-year activities.

Total Designated Funds at the Year End amount to £118,509. During 23/24 the Designated Development Fund is being used up by depreciating over 2 years the amount spent in September 2022 on redeveloping the top floor of the building to provide a training facility and a separate office space for rent.

In January 2024 the lighting was replaced throughout 15, St Giles Street. This was partly funded by a Climate Change Grant of £5,000 from Northampton Town Council, with the balance coming from the Designated Building Fund. This leaves £8,497 for further building improvements.

The remaining element of Designated Funds includes the balance of those funds which came with the merger with NDDS. The NDDS fund is used for NDDS running costs.

Restricted Funds held at the end of the 23/24 Financial Year amounting to £121,829, are for use in projects which will continue in the 24/25 Financial Year, except the NEP (Commsortia - Working Progress) Restricted Fund, which is now finished. These funds will be used for ongoing project activities in the 24/25 Financial Year.

Total Restricted Funds at the Financial Year end amounted to £648,043.

Restricted Funds also include the building, at £526,214, valued for its 99-year lease and being depreciated accordingly, as it can only be used for the purpose of VIN offices, and cannot be sold, nor be used as security for any borrowing or charge.

At the end of the Financial Year there was one fund in overdraft:

Community Health Champions: This is because the start date of the project came before the funds were released.

## **FINANCIAL REVIEW**

### **Going concern**

The Financial Statements have been prepared on the Going Concern basis as VIN Trustees have reviewed budgets and forecasts which, together with the Unrestricted Reserves held in cash, will see VIN through to the end of the Financial Year 2026.

West Northamptonshire Council have funded VIN, Daventry Volunteer Centre and South Northants Volunteer Bureau to provide Local Infrastructure Organisation services from April 2024 through to March 2026.

The Car Scheme continues to be funded by the NHS and is maintaining its membership fee income. A Wheelchair Accessible Vehicle (WAV) was purchased in June 2023 which is complementing its existing services and Volunteer Drivers are being specifically sought to drive this vehicle. An increase in volunteers is also being sought to allow the Scheme to transport members to well-being appointments as well as medical appointments.

NDDS: Community Transport has drawn on its reserves to see it through a period of review. Three of the existing fleet of 4 buses were purchased in May 2024 and the fourth is going to be replaced in October 2024 with a new bus. West Northamptonshire Council have reviewed the amount which can be claimed for passengers using their bus pass, the first increase since COVID, which is significant. WNC also renewed their Community Transport Grant for 24/25 and 25/26. Membership continues to remain stable at about 350 and a target of £16,500 has been set for Trusts and Foundations fundraising for 24/25. This should help NDDS break even in 24/25.

VIN is just over half-way through a 3-year contract funded by the National Lottery Community Fund which started on 1st September 2022 and runs through to August 2025. This is to manage the embedding of the VCSE sector into the new Integrated Care System (ICS).

G4S have reviewed and renewed their Social Prescribing contract at HMP 5 Wells until January 2025.

West Northamptonshire Council and various parts of the NHS are seeking volunteers to support Public Health. The Community Health Champions project runs until Jan 2026, and since March 2024 VIN has been awarded funding as lead party in the delivery of a Volunteering for Health programme, running from July 2024 through to June 2027.

Both aspects of the Befriending Services provided by VIN have received funding, one for 2 years, through to May 2026, and one through to March 2025.

The Trustees have considered VIN's current contracts projects and income and believe that the need for VIN's expertise is still of relevance within the county and that there is still funding available for incorporating the VCSE sector into county transformation, and for projects being run by VIN. They believe that VIN remains a going concern.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

Trustees are recruited to ensure that the Board benefits from a wide range of identified skills and knowledge that will strengthen our capacity and governing abilities and also reflect VIN's diversity policy. Trustees serve for three years, after which they are eligible to stand for a further three-year term which may be extended by a further year in exceptional circumstances. Formal board meetings are held four times a year to coincide with the financial cycle. New Trustees are expected to undertake an induction programme, and to take part in occasional training sessions.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Organisational structure**

The day to day running of VIN and the execution of the organisational objectives is delegated to the Chief Executive, who is also the Company Secretary. The Chief Executive is responsible for ensuring that services are delivered within the framework of the plans and policies established by the Trustees.

### **Key management remuneration**

The Trustees recognise that Senior Management are key to the future of the organisation. Senior management remuneration is reviewed annually using the appraisal process and the CEO salary is set by the Board of Trustees.

For all other staff recommendations are made by the Chair or CEO to the Board of Trustees who approve all salary and contract changes, and all Minimum Wage obligations are met. Non-salary terms and conditions for all employees are standard.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees are aware of their duty to identify and review risks to which the charity is exposed and to ensure controls are in place to provide reasonable assurance against fraud and error.

The Trustees review risks identified to them using a RAG risk register every trustee meeting and also review policies and systems in place to reduce risk.

Trustees have continued their review of Community Transport operations to make it more effective, and income diversity is always being sought.

The charity has insurance cover for its property and legal liabilities normally associated with its operations.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

04184061 (England and Wales)

### **Registered Charity number**

1087513

### **Registered office**

15 St Giles Street  
Northampton  
Northamptonshire  
NN1 1JA

### **Trustees**

S J Barter (resigned 7/3/24)

T J Birch

C A Maryon (Chair) (resigned 7/3/24)

C Whyld

C D Williams (Treasurer)

N Jackson

S Walker (resigned 20/4/23)

D Boughen Trustee (appointed 27/7/23)



## **VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Auditors**

Shaw Gibbs (Audit) Limited  
Chartered Certified Accountants  
Statutory Auditor  
Eagle House  
28 Billing Road  
Northampton  
Northamptonshire  
NN1 5AJ

##### **Company Secretary and CEO**

R K Rolph

#### **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Voluntary Impact Northamptonshire Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### **AUDITORS**

The auditors, Shaw Gibbs (Audit) Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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

Approved by order of the board of trustees on 8<sup>th</sup> October 2024 and signed on its behalf by:



.....  
C Whyld - Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD

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### **Opinion**

We have audited the financial statements of Voluntary Impact Northamptonshire Ltd (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD

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### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD

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### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity for fraud. The laws and regulations we considered in this context were Charity Commission regulations, GDPR, anti-fraud and bribery legislation, taxation legislation and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, sample testing on the posting of journals, reviewing accounting estimates for biases, performing analytical procedures to identify any unusual or unexpected relationships, testing of income cut-off and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD**

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**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Shaw Gibbs (Audit) Limited*

for and on behalf of Shaw Gibbs (Audit) Limited  
Chartered Certified Accountants  
Statutory Auditor  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Eagle House  
28 Billing Road  
Northampton  
Northamptonshire  
NN1 5AJ

Date: 15 October 2024

**VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	27,853	3,533	31,386	23,155
<b>Charitable activities</b>					
Projects and services	5	85,856	328,010	413,866	418,892
Direct Services		191,232	80,641	271,873	270,837
Contract work		-	78,522	78,522	67,461
Other trading activities	3	1,001	340	1,341	862
Investment income	4	5,326	-	5,326	1,151
Other income		-	-	-	1,333
<b>Total</b>		<u>311,268</u>	<u>491,046</u>	<u>802,314</u>	<u>783,691</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Projects and services	6	198,955	252,445	451,400	450,559
Direct Services		216,599	71,176	287,775	287,466
Contract work		29	65,462	65,491	56,381
<b>Total</b>		<u>415,583</u>	<u>389,083</u>	<u>804,666</u>	<u>794,406</u>
<b>NET INCOME/(EXPENDITURE)</b>		(104,315)	101,963	(2,352)	(10,715)
<b>Transfers between funds</b>	18	<u>57,172</u>	<u>(57,172)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(47,143)	44,791	(2,352)	(10,715)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		222,812	603,260	826,072	836,787
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>175,669</u>	<u>648,051</u>	<u>823,720</u>	<u>826,072</u>

The notes form part of these financial statements

**VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD**

**STATEMENT OF FINANCIAL POSITION  
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	12,319	540,298	552,617	541,844
<b>CURRENT ASSETS</b>					
Debtors	13	53,882	15,000	68,882	175,789
Investments	14	137,996	-	137,996	-
Cash at bank and in hand		<u>25,636</u>	<u>119,281</u>	<u>144,917</u>	<u>357,336</u>
		217,514	134,281	351,795	533,125
<b>CREDITORS</b>					
Amounts falling due within one year	15	(54,156)	(26,536)	(80,692)	(248,897)
		<u>163,358</u>	<u>107,745</u>	<u>271,103</u>	<u>284,228</u>
<b>NET CURRENT ASSETS</b>					
		<u>175,677</u>	<u>648,043</u>	<u>823,720</u>	<u>826,072</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>175,677</u>	<u>648,043</u>	<u>823,720</u>	<u>826,072</u>
<b>NET ASSETS</b>					
		<u>175,677</u>	<u>648,043</u>	<u>823,720</u>	<u>826,072</u>
<b>FUNDS</b>					
	18			175,677	222,812
Unrestricted funds				<u>648,043</u>	<u>603,260</u>
Restricted funds					
<b>TOTAL FUNDS</b>					
				<u>823,720</u>	<u>826,072</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements



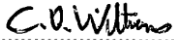
**VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 MARCH 2024**

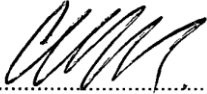
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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8<sup>th</sup> October 2024 and were signed on its behalf by:



.....  
C D Williams (Treasurer) - Trustee



.....  
C Whyld - Trustee

**VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(38,248)</u>	<u>(53,653)</u>
Net cash used in operating activities		<u>(38,248)</u>	<u>(53,653)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(33,498)	(6,223)
Sale of tangible fixed assets		-	1,333
Purchase of current asset investments		(137,996)	-
Interest received		<u>5,326</u>	<u>1,151</u>
Net cash used in investing activities		<u>(166,168)</u>	<u>(3,739)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(204,416)	(57,392)
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<u>339,064</u>	<u>396,456</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u>134,648</u>	<u>339,064</u>

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2024

## 1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(2,352)	(10,715)
<b>Adjustments for:</b>		
Depreciation charges	22,725	14,721
Profit on disposal of fixed assets	-	(1,333)
Interest received	(5,326)	(1,151)
Decrease/(increase) in debtors	106,907	(38,120)
Decrease in creditors	<u>(160,202)</u>	<u>(17,055)</u>
<b>Net cash used in operations</b>	<u>(38,248)</u>	<u>(53,653)</u>

## 2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	127	67
Notice deposits (less than 3 months)	144,790	357,269
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(10,269)</u>	<u>(18,272)</u>
<b>Total cash and cash equivalents</b>	<u>134,648</u>	<u>339,064</u>

## 3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
<b>Net cash</b>			
Cash at bank and in hand	357,336	(212,419)	144,917
Bank overdraft	<u>(18,272)</u>	<u>8,003</u>	<u>(10,269)</u>
	<u>339,064</u>	<u>(204,416)</u>	<u>134,648</u>
<b>Liquid resources</b>			
Deposits included in cash	-	-	-
Current asset investments	<u>-</u>	<u>137,996</u>	<u>137,996</u>
	<u>-</u>	<u>137,996</u>	<u>137,996</u>
<b>Total</b>	<u>339,064</u>	<u>(66,420)</u>	<u>272,644</u>

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

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

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 (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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Voluntary Impact Northamptonshire Ltd is an incorporated charity governed by a constitution in England and Wales. 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. The address of the registered address is given in the charity information of these financial statements. The nature of the charity's operations and principal activities are as detailed in the Report of the Trustees in these financial statements.

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

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies below.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold improvements	-	Straight line over 99 years
Fixtures and fittings	-	50% on cost
Motor vehicles	-	33% on cost

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The directors are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The directors consider that the individual carrying values of assets are supportable by their value in use.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**1. ACCOUNTING POLICIES - continued****Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

**Current Asset Investments**

Current asset investments is cash on deposit with a maturity date of less than one year held for short-term investment purposes rather than cashflow. Current asset investments held qualify as 'basic' financial assets and are measured at the cash value or other consideration expected to be paid or received and not discounted.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	<u>31,386</u>	<u>23,155</u>

**VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	<u>1,341</u>	<u>862</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Interest receivable - trading	<u>5,326</u>	<u>1,151</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Grants		
Activity		
Projects and services	387,725	367,037
Contract work	3,266	9,435
Other income	22,875	42,420
Grants		
Activity		
Direct Services	134,689	132,808
Other income	6,861	2,099
Car scheme and NDDS		
Activity		
Direct Services	130,323	135,930
Contract work	78,522	67,089
Other income	-	372
	<u>764,261</u>	<u>757,190</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
NHS Nene CCG	31,507	25,698
West Northants Council (formerly Northants CC)	50,735	-
West Northants Council (formally NBC) Countywide Support and Development	30,250	30,000
Big Lottery - Happy at Home	62,435	106,448
The National Lottery Community Fund - Health Equality	98,046	104,349
West Northants Council (formerly Northampton Borough Council)	26,560	51,543
Big Lottery Healthy Communities	-	30,000
West Northants Council (formally NBC) NDDS	71,273	78,205
Big Lottery - Awards 4 All	-	8,762
Northamptonshire Sport	12,600	1,800
Armed Forces Covenant Fund	-	9,623
Poverty Truth Commission	-	15,000
ICAN Country Wide Befriending	33,688	32,866
Well Communities Consortium	-	4,051
Communities Engagement	-	1,500
Motability	69,580	-
Community Health Champions	15,000	-
Kings Heath Community Grant	2,000	-
WAV Car Volunteer Grant	1,300	-
WNC - Health and Wellbeing Grant	7,845	-
Postcode Places Trust - PTC	<u>9,595</u>	-
	<u>522,414</u>	<u>499,845</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Projects and services	441,590	9,810	451,400
Direct Services	287,103	672	287,775
Contract work	<u>65,455</u>	<u>36</u>	<u>65,491</u>
	<u>794,148</u>	<u>10,518</u>	<u>804,666</u>

**7. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Projects and services	572	9,238	9,810
Direct Services	451	221	672
Contract work	<u>-</u>	<u>36</u>	<u>36</u>
	<u>1,023</u>	<u>9,495</u>	<u>10,518</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors' remuneration	5,671	4,200
Depreciation - owned assets	22,725	14,721
Surplus on disposal of fixed assets	<u>-</u>	<u>(1,333)</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**10. STAFF COSTS**

	2024 £	2023 £
Wages and salaries	454,749	409,399
Social security costs	32,924	36,274
Other pension costs	<u>14,375</u>	<u>11,495</u>
	<u>502,048</u>	<u>457,168</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Full Time	8	7
Part-time	<u>14</u>	<u>14</u>
	<u>22</u>	<u>21</u>

No employees received emoluments in excess of £60,000.

The total employee benefits of key management personnel for the charity were £142,193 (2023: £108,529). Key management includes the CEO, Development Manager and Finance Manager this year. Last year included the CEO and Development Manager only.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	15,579	7,576	23,155
<b>Charitable activities</b>			
Projects and services	56,657	362,235	418,892
Direct Services	203,063	67,774	270,837
Contract work	-	67,461	67,461
Other trading activities	862	-	862
Investment income	1,151	-	1,151
Other income	<u>1,333</u>	<u>-</u>	<u>1,333</u>
<b>Total</b>	<u>278,645</u>	<u>505,046</u>	<u>783,691</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Projects and services	143,550	307,009	450,559
Direct Services	222,805	64,661	287,466
Contract work	<u>-</u>	<u>56,381</u>	<u>56,381</u>
<b>Total</b>	<u>366,355</u>	<u>428,051</u>	<u>794,406</u>
<b>NET INCOME/(EXPENDITURE)</b>	(87,710)	76,995	(10,715)
<b>Transfers between funds</b>	<u>76,227</u>	<u>(76,227)</u>	<u>-</u>
<b>Net movement in funds</b>	(11,483)	768	(10,715)



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

## 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	234,295	602,492	836,787
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>222,812</u>	<u>603,260</u>	<u>826,072</u>

## 12. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 April 2023	679,140	82,834	-	761,974
Additions	<u>-</u>	<u>15,120</u>	<u>18,378</u>	<u>33,498</u>
At 31 March 2024	<u>679,140</u>	<u>97,954</u>	<u>18,378</u>	<u>795,472</u>
<b>DEPRECIATION</b>				
At 1 April 2023	146,067	74,063	-	220,130
Charge for year	<u>6,860</u>	<u>10,917</u>	<u>4,948</u>	<u>22,725</u>
At 31 March 2024	<u>152,927</u>	<u>84,980</u>	<u>4,948</u>	<u>242,855</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>526,213</u>	<u>12,974</u>	<u>13,430</u>	<u>552,617</u>
At 31 March 2023	<u>533,073</u>	<u>8,771</u>	<u>-</u>	<u>541,844</u>

## 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	20,912	137,709
Other debtors	2,625	7,610
VAT	9,636	-
Prepayments and accrued income	<u>35,709</u>	<u>30,470</u>
	<u>68,882</u>	<u>175,789</u>

**VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024****14. CURRENT ASSET INVESTMENTS**

	2024 £	2023 £
Short term investments	<u>137,996</u>	<u>-</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Bank loans and overdrafts (see note 16)	10,269	18,272
Trade creditors	32,640	15,188
Social security and other taxes	8,141	8,120
VAT	-	7,999
Other creditors	2,287	9,411
Accruals and deferred income	<u>27,355</u>	<u>189,907</u>
	<u>80,692</u>	<u>248,897</u>

**16. LOANS**

An analysis of the maturity of loans is given below:

	2024 £	2023 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>10,269</u>	<u>18,272</u>

The bank overdrafts are not actual bank overdrafts but computed balances within the funds, due to unrestricted cash funds being used to support restricted funds waiting on debtor balances to be paid.

**17. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	18,255	34,840
Between one and five years	<u>10,462</u>	<u>10,833</u>
	<u>28,717</u>	<u>45,673</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

## 18. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	76,922	(100,336)	80,582	57,168
NDDS	132,009	(1,733)	(21,907)	108,369
Designated Reserves - Building	10,000	-	(1,503)	8,497
Designated Reserves - Development	<u>3,881</u>	<u>(2,238)</u>	<u>-</u>	<u>1,643</u>
	222,812	(104,307)	57,172	175,677
<b>Restricted funds</b>				
Countywide Support & Development	-	11,870	(4,500)	7,370
VCSE Assembly	70	(70)	-	-
Car Scheme	383	5,202	(4,256)	1,329
NEP (Commsortia - Working Progress)	17,194	(3,454)	-	13,740
NEP (Delivery)	3,186	(3,186)	-	-
Happy at Home	9,090	(6,846)	(2,244)	-
iCAN Befriending	672	6,328	(7,000)	-
Poverty Truth Commission	7,146	(4,146)	-	3,000
G4S	6,399	13,421	(5,070)	14,750
Property fund	533,074	(6,860)	-	526,214
Health Equality - Embedding the VCSE in the ICS	26,046	41,839	(22,223)	45,662
WNC - PTC 23 - 25	-	11,367	(2,753)	8,614
Northamptonshire Sport	-	1,644	(1,644)	-
Motability	-	25,257	(5,924)	19,333
Community Health Champions	-	6,289	(1,558)	4,731
WAV Car Volunteer Grant	-	1,300	-	1,300
Kings Heath Community Grant	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
	<u>603,260</u>	<u>101,955</u>	<u>(57,172)</u>	<u>648,043</u>
<b>TOTAL FUNDS</b>	<u>826,072</u>	<u>(2,352)</u>	<u>-</u>	<u>823,720</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**18. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	96,406	(196,742)	(100,336)
NDDS	214,862	(216,595)	(1,733)
Designated Reserves - Development	-	(2,238)	(2,238)
	<u>311,268</u>	<u>(415,575)</u>	<u>(104,307)</u>
<b>Restricted funds</b>			
Countywide Support & Development	35,496	(23,626)	11,870
VCSE Assembly	-	(70)	(70)
Car Scheme	44,908	(39,706)	5,202
NEP (Commsortia - Working Progress)	-	(3,454)	(3,454)
NEP (Delivery)	-	(3,186)	(3,186)
Happy at Home	63,944	(70,790)	(6,846)
iCAN Befriending	33,923	(27,595)	6,328
Poverty Truth Commission	1	(4,147)	(4,146)
G4S	78,883	(65,462)	13,421
Property fund	-	(6,860)	(6,860)
Health Equality - Embedding the VCSE in the ICS	98,046	(56,207)	41,839
WNC - PTC 23 - 25	27,404	(16,037)	11,367
Northamptonshire Sport	12,600	(10,956)	1,644
Motability	69,696	(44,439)	25,257
Community Health Champions	15,000	(8,711)	6,289
WAV Car Volunteer Grant	1,300	-	1,300
Kings Heath Community Grant	2,000	-	2,000
WNC - Health and Wellbeing Grant	7,845	(7,845)	-
	<u>491,046</u>	<u>(389,091)</u>	<u>101,955</u>
<b>TOTAL FUNDS</b>	<u>802,314</u>	<u>(804,666)</u>	<u>(2,352)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

## 18. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	62,051	(82,861)	97,732	76,922
NDDS	157,244	(3,730)	(21,505)	132,009
Designated Reserves - Building	10,000	-	-	10,000
Designated Reserves - Development	<u>5,000</u>	<u>(1,119)</u>	<u>-</u>	<u>3,881</u>
	234,295	(87,710)	76,227	222,812
<b>Restricted funds</b>				
Countywide Support & Development	1,289	3,211	(4,500)	-
VCSE Assembly	30,302	2,623	(32,855)	70
Car Scheme	1,239	3,521	(4,377)	383
NEP (Commsortia - Working Progress)	17,743	(549)	-	17,194
NEP (Delivery)	3,186	-	-	3,186
Happy at Home	2,490	9,766	(3,166)	9,090
iCAN Befriending	337	7,335	(7,000)	672
Poverty Truth Commission	5,584	3,812	(2,250)	7,146
Healthy Communities	-	547	(547)	-
G4S	389	11,080	(5,070)	6,399
Awards4All	-	1,581	(1,581)	-
Armed Forces Covenant Fund	-	1,247	(1,247)	-
Property fund	539,933	(6,859)	-	533,074
Health Equality - Embedding the VCSE in the ICS	-	39,251	(13,205)	26,046
WNC - PTC 23 - 25	-	223	(223)	-
Northamptonshire Sport	<u>-</u>	<u>206</u>	<u>(206)</u>	<u>-</u>
	<u>602,492</u>	<u>76,995</u>	<u>(76,227)</u>	<u>603,260</u>
<b>TOTAL FUNDS</b>	<u>836,787</u>	<u>(10,715)</u>	<u>-</u>	<u>826,072</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

## 18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,570	(142,431)	(82,861)
NDDS	219,074	(222,804)	(3,730)
Designated Reserves - Development	-	(1,119)	(1,119)
	<u>278,644</u>	<u>(366,354)</u>	<u>(87,710)</u>
<b>Restricted funds</b>			
Countywide Support & Development	30,103	(26,892)	3,211
VCSE Assembly	33,839	(31,216)	2,623
Car Scheme	41,291	(37,770)	3,521
NEP (Commsortia - Working Progress)	-	(549)	(549)
Happy at Home	108,138	(98,372)	9,766
iCAN Befriending	33,117	(25,782)	7,335
Poverty Truth Commission	17,527	(13,715)	3,812
Healthy Communities	30,000	(29,453)	547
G4S	67,461	(56,381)	11,080
Awards4All	23,762	(22,181)	1,581
Armed Forces Covenant Fund	9,623	(8,376)	1,247
Property fund	-	(6,859)	(6,859)
Health Equality - Embedding the VCSE in the ICS	96,997	(57,746)	39,251
ICS - Memo of Understanding	9,909	(9,909)	-
WNC - PTC 23 - 25	1,479	(1,256)	223
Northamptonshire Sport	1,801	(1,595)	206
	<u>505,047</u>	<u>(428,052)</u>	<u>76,995</u>
<b>TOTAL FUNDS</b>	<u>783,691</u>	<u>(794,406)</u>	<u>(10,715)</u>

**Unrestricted and designated funds:**

Unrestricted General - covered by direct income for infrastructure, and by the monthly Management Charge which comes from other projects and departments. £46,410 from the Northamptonshire Highways was received in July 2022. £24,451 was also received from West Northamptonshire Council in August 2022. (2022: £20,000 from the Garfield Weston foundation was received in October 2021).

NDDS - on 1 November 2019 Northampton Door to Door Service (NDDS) merged with VIN, and all assets, liabilities, and employees of NDDS were transferred to VIN. VIN is carrying on the NDDS service together with its car scheme as Northampton Community Transport.

Development Fund - used in 22-23 for developing the Training Room.

IT and website fund - this was used in the year for IT and website related expenditure and for the website to be updated.

Building Fund - to be used for building repairs in the future.

Emergency fund - funds held in the event that funding streams were not available to fund required core costs, available to be used for any costs as agreed by the trustees. This designation has been released during the year.

**18. MOVEMENT IN FUNDS - continued**

**Restricted funds**

Property fund - the property fund is made up of the leasehold property's net book value held in the balance sheet as a restricted fund, as it can only be used for the purpose of VIN offices, and cannot be sold, nor be used as collateral for any borrowing or charge.

Car Scheme - Funded by NBC, NHS, registration fees and fundraising from trusts - Volunteer Drivers provide transport for elderly and disabled people to and from medically related appointments.

Countywide Support and Development - VIN holds the Voluntary Sector Support and Development contract for Northamptonshire.

Commsortia - Commsortia has been set up to enable a consortium of voluntary sector organisations bid for large public sector contracts they would not otherwise have access to. VIN is a member of Commsortia and hosts the Project Manager and gives administration support

Northamptonshire Health Foundation Trust - VIN has a Volunteering development worker based at the hospital, helping to manage the recruitment and retention of volunteers.

NEP (Northamptonshire Enterprise Partnership) - VIN is a partner in the Big Lottery building better opportunities fund which is aimed at preparing organisations to access European Funding

Big Lottery - Happy at Home - this is an extension of the successful project started in Daventry, which matches up volunteer befrienders with older people who would enjoy the company to help relieve feelings of loneliness.

Happy at Home - this is a Lottery funded project together with Daventry Volunteer Centre that matches isolated or lonely citizens with a befriender to visit them in their home. It supports a worker based from the VIN office, and Management time from Becky Thornton. Phase 1 officially ended in Sept 21 after an extension. Phase 2 started in Nov 2021.

i-CAN Countywide Befriending - funded through the Integrated Care Across Northamptonshire this matches isolated or lonely citizens with a befriender.

Poverty Truth Commission - Funded initially through NAVCA this project arose from the COVID mutual aid work and is intended to capture the lived experience of poverty and feed this experience through to decision makers within the new Integrated Care System.

Healthy Communities - this is a Lottery Funded project in order to do preparatory work around embedding the VCSE sector in the Integrated Care System being legally constituted in Northamptonshire from 1/7/22.

G4S HMP 5 Wells - this is a contract with G4S at the newly opened HMP 5 Wells prison in Wellingborough to provide a Community Link Worker for the development of activities and links with the community between residents and staff at the prison and local VCSE organisations.

Awards 4 All - this is a Lottery award to be used in 22/23 to support People and Places Community Development.

VCSE Assembly - this is a Lottery funded project based on a similar project in Shropshire. It's purpose is to be a "collective voice" bringing together the diverse parts of the VCSE sector within the county of Northamptonshire.

NEP (Delivery) - This project is associated with the Commsortia BBO project. The project itself supports those furthest from the workplace to make steps towards becoming more economically active.

**18. MOVEMENT IN FUNDS - continued**

Armed Forces Covenant Fund - a Force For Change grant to train veterans as befrienders, and find veterans who would like a befriender, as a development of the existing Happy at Home and iCAN Befriending projects.

Health Equalities Grant (HEG) - Embedding the VCSE in the ICS - a lottery funded programme to ensure Voluntary, Community & Social Enterprise sector organisations, and the work they do in the community, are embedded in the newly mandated and introduced Integrated Care System across Northamptonshire.

West Northamptonshire Council Poverty Truth Commission (WNC - PTC 23 - 25) - a grant from West Northamptonshire Council to support the finding and training of Poverty Truth Commissioners to inform their anti-poverty strategy.

Northamptonshire Sport (Nor Sport) - A grant from Northamptonshire Sport to provide support to VCSE groups offering physical activity programmes, to increase their resilience and capacity.

Motability - Motability awarded VIN Community Transport a grant to improve access for disabled people to their services, which involved the purchase of a Wheelchair Accessible Vehicle for the Volunteer Car Scheme, and a wheelchair accessible minibus for the Door-to-Door Service. Some staff costs are also supported in these areas for 2 years from May 2023.

Community Health Champions - VIN are working with West Northamptonshire Council in order to find and train volunteers with lived experience who will promote Public Health messages for specific conditions in their local area.

WAV Car Volunteer Grant - this is a specific grant to recruit volunteer drivers for the Volunteer Car Scheme who will drive patients to appointments using the Wheelchair Accessible Vehicle rather than their own vehicles. This will make the service accessible to a wider range of people.

Kings Heath Community Grant - it was identified that there are residents in the Kings Heath area who are eligible to use both the Volunteer Car Scheme and the Door-to-Door Service, but at present they do not. This grant is to ensure those eligible have heard about the services and if they wish, to become members, thus reducing isolation and giving people better access to medical appointments.

**Transfers between funds**

Fund transfers from restricted to unrestricted funds are to cover management and overhead costs as per grant and contract agreements.

**19. RELATED PARTY DISCLOSURES**

During the year the following transactions occurred with charity's in which VIN Trustee's are also Trustee's.

Sales of nil (2023: £121) and purchases of £1,187 (2023: £45) were made with Community Space Northampton for event space for meetings held. T J Birch was a trustee for both charities during the year.

Purchases of £2,266 were made from Personal Strengths Coaching Limited, a company that N A Jackson is a director of.



**20. POST BALANCE SHEET EVENTS**

After the year end the charity entered into 3 significant commitments. The charity purchased 3 new minibuses costing £73,970 and a new Wheelchair Accessible Vehicle costing £18,378 was also purchased in July. The Wheelchair Accessible Vehicle was purchased using funds received from Movability. A new minibus is also now on order with a deposit paid after the year end to purchase a new minibus totalling £69,548. These were not capital commitments at the year end.

**VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	31,386	23,155
<b>Other trading activities</b>		
Fundraising events	1,341	862
<b>Investment income</b>		
Interest receivable - trading	5,326	1,151
<b>Charitable activities</b>		
Grants	522,414	499,845
Contract work	81,788	76,524
Other income	29,736	44,891
Car scheme and NDDS income	<u>130,323</u>	<u>135,930</u>
	764,261	757,190
<b>Other income</b>		
Gain on sale of tangible fixed assets	<u>-</u>	<u>1,333</u>
<b>Total incoming resources</b>	802,314	783,691
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	454,749	409,399
Social security	32,924	36,274
Pensions	14,375	11,495
Rates and water	2,648	2,595
Insurance	5,721	5,291
Light and heat	3,195	3,005
Telephone	8,126	7,794
Postage and stationery	8,492	7,798
Advertising	7,204	10,027
Sundries	832	249
Computer Expenses	13,754	16,480
Repairs and Renewals	6,136	7,669
Publications & Subscriptions	2,056	1,761
Motor Expenses	57,557	68,143
Health & Safety	554	1,053
Other project costs	82,430	142,187
Volunteer Expenses	3,325	3,488
Staff Recruitment	-	2,293
Non-reclaimed VAT	(311)	145
Consultancy	8,336	6,060
Car park passes	1,754	1,619
Carried forward	713,857	744,825

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**VOLUNTARY IMPACT NORTHAMPTONSHIRE LTD****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

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	2024 £	2023 £
<b>Charitable activities</b>		
Brought forward	713,857	744,825
Staff training	7,853	668
Staff expenses	5,131	3,286
Events and meetings	38,663	17,132
Bad debts	5,919	-
Depreciation	<u>22,725</u>	<u>14,721</u>
	794,148	780,632
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	1,023	1,067
<b>Governance costs</b>		
Auditors' remuneration	5,671	4,200
Accountancy and legal fees	<u>3,824</u>	<u>8,507</u>
	<u>9,495</u>	<u>12,707</u>
Total resources expended	<u>804,666</u>	<u>794,406</u>
<b>Net expenditure</b>	<u>(2,352)</u>	<u>(10,715)</u>

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