

**VOLUNTARY AND COMMUNITY ACTION**  
**CHICHESTER DISTRICT**

**(FORMERLY KNOWN AS CHICHESTER & DISTRICT COUNCIL**  
**FOR VOLUNTARY SERVICE)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2009**

**Company Number 05667986**

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**VOLUNTARY AND COMMUNITY ACTION CHICHESTER DISTRICT**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Directors and Trustees:** Miranda Litchfield  
Penelope Mitchell  
Alison Nicholls  
Leslie Ribbens  
Antony Sneller (Chairman)  
Marion Wilder

**Treasurer** Leslie Ribbens

**Company Secretary:** Kate Scales

**Registered office:** Cawley Place  
15 Cawley Road  
Chichester  
West Sussex  
PO19 1UZ

**Principal address:** 60a North Street  
Chichester  
PO19 1NB

**Auditors:** Watling & Hirst Limited  
Chartered Certified Accountants  
Cawley Place  
15 Cawley Road  
Chichester  
West Sussex  
PO19 1UZ

**TRUSTEES' REPORT ON BEHALF OF THE TRUSTEES**  
**TO THE ANNUAL GENERAL MEETING OF**  
**VOLUNTARY AND COMMUNITY ACTION CHICHESTER DISTRICT**

**Full name of the charity:** Voluntary and Community Action Chichester District (registered charity No. 1113641).

The name was changed from Chichester & District Council for Voluntary Service on 28<sup>th</sup> September 2009.

**Governing document:** The Council operates in accordance with a Constitution, which is based upon the standard constitution of the National Association of CVSs.

**Objectives and related policies and practices:** When planning our activities for the year, we have considered the Commission's guidance on public benefit.

The basic aim of the Council is to act as an umbrella organisation for local groups and voluntary associations, including acting as a clearing house and interview and resource facility for volunteers.

During the year ended 31st March 2009 the Council continued to provide its office facilities, to enable its aims to be attained. It continued to provide oversight and guidance to volunteers and the associations and organisations making use of volunteer help, and to serve as a centre for information on voluntary services available in the Chichester District Council area. As such, there have been no material changes in the charity's objectives and its related policies and practices.

**Trustees and organisation:** Day-to-day operations are the responsibility of Directors who are also Trustees.

The activities of the Council are overseen by an Executive Committee, whose members are appointed by the principal organisations who work with the Council.

Directors serving throughout the year were as follows:

Miranda Litchfield  
Penelope Mitchell  
Alison Nicholls  
Leslie Ribbens  
Antony Sneller (Chairman)  
Marion Wilder

**Trustee training:** New trustees are made familiar with their legal obligations under charity law, the contents of the charity's governing regulations, the committee and decision making process and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

## CHAIRMAN'S REPORT ON BEHALF OF THE TRUSTEES

### TO THE ANNUAL GENERAL MEETING OF

### VOLUNTARY AND COMMUNITY ACTION CHICHESTER DISTRICT

(continued)

**Trustees' responsibilities:** The trustees, who are also directors, are responsible for preparing financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent,
- prepared financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Statement of disclosure to auditors**

So far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the trustees have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant audit information and to establish that the charity's auditors are aware of that information.

#### **Reserves policy:**

The Executive Committee has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be adequate to cover approximately 6 months of the resources to be expended on the unrestricted fund activities of the CVS (that is to say, activities other than those directly related to restricted fund projects), plus an additional reserve to cover possible redundancy costs in the event of ongoing project finance not being available. At this level, the Executive Committee feel that they will be able to continue the current activities of the charity in the event of a significant drop in core funding, which would give an opportunity to consider how the funding could be replaced or activities changed. At 31<sup>st</sup> March 2009 the free reserves amounted to £127859. The Committee therefore considers the reserves level is not unreasonably above the targeted level of free reserves.

#### **Risk management**

The Executive Committee has assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Council, and is satisfied that systems are in place to mitigate our exposure to the major risks.

**CHAIRMAN'S REPORT ON BEHALF OF THE TRUSTEES**

**TO THE ANNUAL GENERAL MEETING OF**

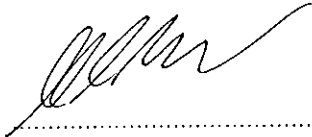
**VOLUNTARY AND COMMUNITY ACTION CHICHESTER DISTRICT**  
**(continued)**

**Financial and other  
matters:**

Details of the financial condition of the Council are provided in the Treasurer's Report, and other matters relating to the Council's operations are set out in the General Secretary's Report, both of which are to be presented to the AGM.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

On behalf of the board



.....  
Mr. Antony Sneller - Chairman

Date..... 19 / 11 / 09 .....

## REPORT OF THE INDEPENDENT AUDITORS

### TO THE MEMBERS OF VOLUNTARY AND COMMUNITY ACTION CHICHESTER DISTRICT

We have audited the financial statements of the Chichester & District Council for Voluntary Service for the year ended 31<sup>st</sup> March 2009 which comprise the statement of financial activities, balance sheet and related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

#### **Respective responsibilities of trustees and auditors**

As described in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion the Trustees' Report is not consistent with the accounts, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding the Trustees' remuneration and transactions with the charity is not disclosed.

We read the Trustees' Report and consider the implications for our report if we become aware on any apparent misstatement within it.

#### **Basis of Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient audit evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of the information in the financial statements.

#### **Opinion**

In our opinion the financial statements

- give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31<sup>st</sup> March 2009 and of its surplus for the year then ended;
- the information given in the trustees' report is consistent with the financial statements; and
- have been properly prepared in accordance with the Companies Act 1985.

Date:.....19<sup>th</sup> November 2009.....

Wally & Hirst Ltd

Cawley Place  
15 Cawley Road  
Chichester  
West Sussex

Watling & Hirst Limited  
Chartered Certified Accountants  
and Registered Auditors

**VOLUNTARY AND COMMUNITY ACTION CHICHESTER DISTRICT**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31ST MARCH 2009**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2009 £	Total Period 2008 £
<b>Incoming resources</b>					
Incoming resources from generated funds:					
Voluntary income: Donations		350	25	375	25
Grants to support the core functions of the CVS		15326	-	15326	121607
Grants for Carers' Support Service		-	297548	297548	201908
Healthy Living Project		-	-	-	62959
Vibrant Villages		-	34480	34480	34000
POPP		-	310487	310487	-
EESI		-	4905	4905	-
Investment income: Interest		11279	-	11279	9353
Other income		25309	1623	26932	4549
	<b>2</b>	<b>52264</b>	<b>649068</b>	<b>701332</b>	<b>434401</b>
<b>Resources expended</b>					
Costs of generating funds:					
Costs of generating voluntary income		1560	-	1560	1431
Charitable activities:					
Carers' Support Service and information packs		-	249675	249675	186926
Healthy Living Project		-	13002	13002	55303
Support costs		28075	-	28075	25755
Development, management and administration		40461	-	40461	25989
Volunteer Centre		26888	-	26888	21221
Change Up		-	188	188	754
Vibrant Villages		-	30097	30097	19398
POPP		-	237149	237149	-
EESI		-	6015	6015	-
Governance costs		5416	-	5416	4559
	<b>3</b>	<b>102400</b>	<b>536126</b>	<b>638526</b>	<b>341336</b>
<b>Net incoming (outgoing)/resources for the year</b>	<b>4</b>	<b>(50136)</b>	<b>112942</b>	<b>62806</b>	<b>93065</b>
<b>Transfer between funds</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds at 1<sup>st</sup> April 2008</b>		<b>177995</b>	<b>127387</b>	<b>305382</b>	<b>212317</b>
<b>Total funds at 31<sup>st</sup> March 2009</b>		<b>127859</b>	<b>240329</b>	<b>368188</b>	<b>305382</b>

All of the above results derived from continuing activities. All gains and losses recognised in the period are included above.

**VOLUNTARY AND COMMUNITY ACTION CHICHESTER DISTRICT**

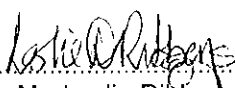
**BALANCE SHEET**

**AS AT 31ST MARCH 2009**

	Note	2009 £	2008 £
Fixed assets	5	527	1149
Current assets			
Debtors	6	4631	3874
Cash at bank and in hand		364818	302147
		369449	306021
Creditors: Amounts falling due within one year			
Creditors and accruals	7	(1788)	(1788)
Net current assets		367661	304233
Net assets	8	368188	305382
Represented by:			
Unrestricted funds		127859	177995
Restricted funds		240329	127387
Total funds	8, 9	368188	305382

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved on behalf of the Trustees on 19th November 2009 and signed on their behalf.

  
.....  
Mr. Leslie Ribbens  
Director and Hon. Treasurer

The notes on pages 8 to 12 form part of the financial statements.

## VOLUNTARY AND COMMUNITY ACTION CHICHESTER DISTRICT

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31ST MARCH 2009

#### **1. Accounting policies**

- 1.1** The Accounts are prepared under the historical cost convention and the Statement of Financial Activities and the Notes are set out in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005), and applicable UK accounting standards
- 1.2** Income consists of grants, cash donations and miscellaneous income. Grants are included in income on an accruals basis, and income received in respect of expenditure to be incurred in a future accounting period is deferred. Cash donations and miscellaneous income are included as soon as they are received.
- 1.3** Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- 1.4** Resources expended are allocated to the particular activity where the cost relates directly to that activity. The costs of overall direction and administration and overhead costs are apportioned based on estimated staff time attributable or floor space occupied in relation to each activity.
- 1.5** Fixed assets are capitalised and depreciated over the estimated useful lives of the assets as follows:
- |                     |                            |
|---------------------|----------------------------|
| Office equipment:   | 4 years straight line      |
| Computer equipment: | 3 to 4 years straight line |
- 1.6** Unrestricted funds are grants, donations and other incoming resources receivable or generated for the general objects of the charity without further specified purpose and are available as general funds.
- 1.7** Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes.
- 1.8** Restricted funds are to be used for specific purposes as laid down by the grantor or donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs.

**VOLUNTARY AND COMMUNITY ACTION CHICHESTER DISTRICT**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST MARCH 2009**

**2. Incoming resources from activities to further the charity's objects.**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2009 £</b>	<b>Total 2008 £</b>
Donations	350	25	375	25
Chichester District Council	520	15750	16270	89500
West Sussex County Council	14200	525228	539428	253025
New Opportunities Fund	-	-	-	54359
Interest and other income	36588	1623	38211	18492
Martlet Homes	-	19000	19000	19000
West Sussex Health Authority	-	70363	70363	-
Other	606	17079	17685	-
Total incoming resources	52264	649068	701332	434401

Restricted funds include grants received in advance of the 2009/10 financial year totalling £55670.

**3. Total resources expended**

	<b>Staff &amp; Consultancy £</b>	<b>Premises £</b>	<b>Communication &amp; Promotion £</b>	<b>Other Costs £</b>	<b>Total £</b>
Costs of generating funds	1560	-	-	-	1560
Carers' Support Service	153944	9632	41465	44634	249675
Healthy Living Project	-	-	-	13002	13002
Support costs	28075	-	-	-	28075
Volunteer Centre	18818	1647	2196	4227	26888
Development, management and administration	17284	6034	7420	9723	40461
Change Up	-	-	-	188	188
Governance	5416	-	-	-	5416
Vibrant Villages	10938	708	1061	17390	30097
POPP	50199	2504	1829	182617	237149
EESI	57	1415	1560	2983	6015
	286291	21940	55531	274764	638526

Expenses are allocated to direct charitable and other activities on the basis of actual expenditure, where possible. Joint costs are allocated generally on the basis of floor space area occupied by the activity. The salary costs of the Manager are allocated based on the best estimate of her time spent.

**Staff & Consultancy**

The principal element relates to employed staff, with allocation to charitable activities on the basis of duties undertaken. The Costs of generating funds relate to allocation of a portion of the Manager's salary, based upon her estimate of the share of her duties which related to the negotiation of government and other funding, and the rest of her salary costs were allocated between Support costs and Development, Management and administration.

**VOLUNTARY AND COMMUNITY ACTION CHICHESTER DISTRICT**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST MARCH 2009**

**3. (Continued)**

**Premises**

Comprises principally rent, rates, heat and light, cleaning and repairs.

**Communication and promotion**

Included here are costs relating to the Charity's communication with clients and other agencies and the promotion of its services to clients. Major expense items are the costs of literature for clients (Carers' packs, printing, photocopying, etc), and communication expenses for telephone, meetings, post and stationery, travel etc.

**Other costs**

This includes a large number of different types of expense, including Depreciation £622 and Staff and other training £1458.

**4. Net incoming resources for the year**

No member of the Executive Committee received any remuneration or reimbursement of expenses in the year ended 31<sup>st</sup> March 2009.

The 2009 auditors' fees, inclusive of non-recoverable VAT, amount to £1750.

**5. Fixed assets**

		<b>Office Equipment £</b>	<b>Computer Equipment £</b>	<b>Total £</b>
Cost:	As at 1 <sup>st</sup> April 2008	1556	1267	2823
	Additions	-	-	-
	At 31 <sup>st</sup> March 2009	1556	1267	2823
Depreciation:	At 1 <sup>st</sup> April 2008	846	828	1674
	Charge for the year	402	220	622
	At 31 <sup>st</sup> March 2009	1248	1048	2296
Net book value:	At 31 <sup>st</sup> March 2009	308	219	527
	At 31 <sup>st</sup> March 2008	710	439	1149

**VOLUNTARY AND COMMUNITY ACTION CHICHESTER DISTRICT**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST MARCH 2009**

<b>6. Debtors</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Other debtors	4631	3874
	=====	=====

<b>7. Creditors</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Trade creditors and accruals	1788	1788
	=====	=====

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

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Fixed assets	-	527	527
Debtors and prepayments	4631	-	4631
Cash at bank and in hand	125016	239802	364818
Creditors and accruals	(1788)	-	(1788)
	-----	-----	-----
Net assets at 31 <sup>st</sup> March 2009	127859	240329	368188
	=====	=====	=====

**VOLUNTARY AND COMMUNITY ACTION CHICHESTER DISTRICT**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST MARCH 2009**

**9. Movement in funds**

	<b>As at 1st April 2008 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers Between Funds £</b>	<b>As at 31<sup>st</sup> March 2009 £</b>
General funds for combating social exclusion and improving access to services	177995	52264	102400	-	127859
<b>Total unrestricted funds</b>	<b>177995</b>	<b>52264</b>	<b>102400</b>	<b>-</b>	<b>127859</b>
<b>Restricted funds:</b>					
Carers' Support Service (including other income)	103003	298964	249675	-	152292
Healthy Living Project	12820	-	13002	-	(182)
Global Grant	-	-	-	-	-
Change up	-	-	188	-	(188)
Vibrant Villages	11564	34480	30097	-	15947
POPP	-	310487	237149	-	73570
EESI	-	4905	6015	-	(1110)
<b>Total restricted funds</b>	<b>127387</b>	<b>649068</b>	<b>536126</b>	<b>-</b>	<b>240329</b>
<b>Total funds</b>	<b>305382</b>	<b>701332</b>	<b>638526</b>	<b>-</b>	<b>368188</b>

**Purposes of restricted funds:**

Carers' Support Service:	To develop support services for carers throughout the Chichester and Bognor Regis localities.
Healthy Living Project:	To improve people's health and well-being in the Chichester District by making them better informed and able to access appropriate services.
Global Grant:	Community project for parents to build confidence through informal training.
Vibrant Villages:	Rural community development project.
Change up:	To commission research and member and management time to include updating information technology systems.
POPP:	Partnerships for Older People Projects – Funding to co-ordinate the Chichester Older People's Partnership.

**Transfers between funds:**

Relate to reclassification of amounts relating to prior years and to take account of internal allocations. Transfers have no overall effect on the Charity's financial position.