

Company registration number: 06521773
Charity registration number: 1127328

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1 - 2
Trustees' Report	3 - 10
Trustees' Responsibilities Statement	11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 32

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees Tim Cooper, Chair (resigned 30 April 2024)
Anna Galliford, Treasurer (resigned 22 November 2023)
Azra Kirkby, Treasurer
Lorraine Robinson (resigned 31 December 2023)
Melanie Shad
Alyson Stapleton (resigned 5 May 2023)
James Watson-O'Neill
Ufuoma Irene Sobowale
Christopher Hampson
Joanne Land
John Heritage (appointed 24 November 2023)
Anna McEwen (appointed 21 June 2023)

Company registered number 06521773

Charity registered number 1127328

Registered office 6th Floor
2 London Wall Place
London
EC2Y 5AU

Chief executive officer Dr. Rhidian Hughes

Independent Examiners MHA
Chartered Accountants
MHA House
Charter Court
Swansea Enterprise Park
Swansea
SA7 9HS

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Bankers

Metro Bank Ltd
One Southampton Row
London
WC1B 5HA

Charity Bank Ltd
Fosse House
182 High Street
Tonbridge
TN9 1BE

Barclays Bank UK PLC
326-328 High Holborn
Holborn
WC1V 7PE

Shawbrook Bank Ltd
Lutea House
Warley Hill Business Park
The Drive Great Warley
Brentwood
Essex
CM13 3BE

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

How we work

We deliver our mission through the following business functions:

Membership – Sustaining a vibrant and inclusive membership community that encourages collaboration and innovation alongside the latest information and intelligence in delivering high quality disability services.

Policy and influencing – Providing opportunities for members to share their expertise and influence policy, sector guidance and system change by harnessing the power of our collective voice and providing solutions that positively contribute towards our shared vision and mission.

Developmental projects and programmes – Making a positive difference to the environment within which our members work through special projects and sector improvement activities.

Organisational development, operations and governance – Ensuring VODG is fit for purpose today and in the future through the effective running of our functions.

STRATEGIC APPROACH

VODG has an ambitious growth agenda to support our members. The environment within which our members operate is challenging and is set within, for example, the context of stringent funding conditions, workforce pressures and shortages, rising demand and increasingly complex needs for the people they support. Alongside, we hold shared priorities to ensure disabled people are enabled to live independent and fulfilling lives, to maximise approaches to innovative delivery and tackling inequality and unmet need.

VODG's core purpose is to support our members to be the best they can be, and membership subscriptions therefore forms the central component of our income. We also seek to complement this with additional income streams, including grants, consultancy projects and through our relationships with industry experts and supporters at our conferences and events, and through a dedicated programme for their involvement.

Trustees continue to invest from unrestricted reserves to further develop VODG and to enable the organisation to deliver on key initiatives and projects. These resources have enabled us to develop special programmes of support for our members. A key area of investment from unrestricted reserves was the commissioning of a Content Management System (CMS) and a Customer Relationship Management (CRM) database. We are now 22 months on since first launching these new systems which are yielding improvements to member services, systems and processes. We are using member intelligence to better plan our offer and ways of working across a wide membership of organisations and individuals.

Activities and Achievements

Membership – to empower our members with accurate information and effective communication, and to build an inspiring community that allows members to connect and work together through events and networks.

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

As part of our strategic direction – and reflecting our pan-disability purpose – we are dedicated to retaining our current members and attracting new members who share our values and beliefs to join our vibrant community. Our membership is growing, and we are continuously enhancing our services to meet our members' evolving needs. This effort is backed by our integrated Content Management System (CMS) and Customer Relationship Management (CRM) database.

We are actively engaged in conducting strategic membership recruitment campaigns by employing a diverse range of methods and approaches. A central element of these endeavours involves placing a strong emphasis on the membership journey, particularly regarding chief executives and senior directors, as well as catering to the needs of both new and existing members. This comprehensive approach allows us to effectively address the specific requirements and expectations of our diverse membership.

Last year, we made a concerted effort to enhance our events by incorporating valuable input from our members. As part of this initiative, we introduced a range of new events tailored to meet the specific needs and preferences of our members.

One good example was the commissioning hub, which served as a platform for discussions on topics such as fee negotiation and other subjects aimed at providing practical assistance.

We have cultivated strong partnerships with respected sector support professionals who actively engage with VODG and our members to share their insights and expertise. These partnerships are founded on long-term relationships and involve close collaboration with VODG and its members. In addition, we offer others the opportunity to join us from time to time, including at our highly anticipated annual conference.

Policy and influencing – to build on the collective experience and expertise of our members to influence government policy, sector guidance and system change that promotes our vision for an ambitious, trusted and vibrant third sector that enables disabled people to live the lives they choose.

Regular member engagement, coupled with our presence and participation in key policy making arenas, has enabled VODG to represent members' experiences and perspectives at the highest levels of government and its agencies.

Our external affairs activity seeks to positively influence government policy and guidance, good practice across the sector and the very best implementation of policy for members and the people they support. We do this by participating in government discussions and working groups, ministerial meetings, sector stakeholder forums, consultation responses, position papers, open letters and involvement with sector-wide campaigns.

We work in partnership with many organisations. For example, the Health and Wellbeing Alliance, Cavendish Coalition, Care Provider Alliance, Civil Society Group and Disabled Children's Partnership all further strengthens our ability to influence broadly on the topics that matter most to our members.

We continue to brief our members with information that flows down from government and its agencies, as well as wider policy making and/or influencing organisations.

Our policy activity is reinforced by proactive and reactive external communications activity, securing coverage through relevant media outlets and maximising our collective voice across our communications and social media platforms.

The integration of our policy and influencing activity alongside our membership work is delivering strong visibility for the voice of our membership and positioning VODG as an influential and ambitious organisation in the sectors within which we operate.

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

Developmental projects and programmes – making a positive difference to the environment within which our members work.

To support our members and wider sectors within which they operate, VODG delivers funded projects and programmes of work aligned with our charitable purposes. These projects involve multi-professional collaboration across organisations and our membership. VODG may lead projects or equally may be a collaborating partner. Examples of work in 2023/24 are:

- Leading a Joseph Rowntree Charitable Trust funded project examining the dual harms of ableism and systemic racism in relation to the COVID-19 pandemic (the Commission on COVID-19, Ableism and Racism).
- Contributing to a National Institute for Health and Care Research study aimed to improve end of life care for people with learning disabilities (the 'Victoria and Stuart Project').

Organisational development, operations and governance – to ensure VODG is fit for purpose today and in the future.

VODG continues to develop its board of trustees in line with our governance commitments and our ongoing work in equity, diversity and inclusion. Following trustees' review of good practice in relation to finance, audit and risk this year we implemented a new finance, audit and risk committee with members drawn from the board of trustees.

FUTURE PLANS

VODG has a big agenda, and we continue to be ambitious to deliver for our members, and to maximise our purpose and impact in the sectors within which our members operate. We want to further grow our membership; strengthen our position as the membership body for organisations working with disabled people; and further develop our position as the 'go to' organisation for our members, wider partners and stakeholders on third sector disability service provision and leadership.

Membership

- Further incorporate content-rich and creative methods of bringing members together, particularly in areas of special interest and policy.
- Commission a review to further improve our approach to working with experts and organisations willing to invest in the success of VODG and our members.
- Commission a review of our offer to ensure that our community continues to serve its pan-disability purpose and stays relevant to the needs of all of our members.

Policy and influencing

- Continue to maintain a focus on engaging with government and its agencies on policy areas that relate to disabled people and the provision of disability services.
- Continue to strengthen visibility of VODG, and of the issues facing our membership, among external audiences: offering solutions to local and system-wide challenges.
- Support an empowered membership, able to confidently influence the environment within which they operate.

Developmental projects and programmes

- Continue to support our members and the sector through commissioned projects and programmes that aid improvement, learning and development.
- Diversify and increase VODG's non-membership income to contribute to our ambitions when in line with our vision, mission and values.
- Continue to ensure a strong EDI focus in all aspects of our operations, including any special projects.

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

Organisation and governance

- Embed the introduction of our refreshed approaches to finance, audit and risk through the governance of VODG.
- Ensure our board of trustees is further developed and supported to discharge their duties.

FINANCIAL REVIEW

In 2021/22 trustees made an initial investment from unrestricted reserves to implement a customer relationship management and content management system (CRM/CMS). Unrestricted reserves continue to be invested as the system embeds into our operations.

The Joseph Rowntree Charitable Trust grant was held as a restricted fund for the purposes of running and delivering the Commission on COVID-19, Ableism and Racism. The grant will conclude in 2023/24.

RESERVES POLICY

Each year trustees review VODG's response to holding reserves so that these are sufficient to absorb the impact of significant financial shock and its financial operating requirements. Our position was to mirror expected membership subscriptions to our reserves target for each financial year and in 2023/24 the target level of unrestricted reserves was aligned to a subscriptions budget of £300,000.

In 2024, as part of our strategy to secure the long-term sustainability of the organisation, the board has agreed to maintain a minimum of six months' operating costs as reserves. Consequently, for the 2024/25 period, the target level of unrestricted reserves has been set at £280,000, with the aim of providing a financial buffer to address unforeseen challenges and maintain operational continuity.

At the year-end, the Charity held unrestricted reserves of £472,573, of which £82,495, has been designated for Strategic expenditure, further details of which can be found in Note 16 in the accounts.

Trustees do not currently envisage holding investments in other forms other than cash reserves. To reduce its exposure to risk, VODG continues to diversify cash holdings across four separate banks, including through fixed term bonds.

PRINCIPAL RISKS AND UNCERTAINTIES

Trustees regularly review the risks faced by the Charity in all areas of its work and actively plan to control and manage those risks.

We identify risks by means of discussion and review at each trustees' meeting alongside our finance, audit and risk committee and linked to monthly management and monitoring by the leadership team. This process encompasses risk categories such as finance, human resources, external reputation, business performance and organisational capability and capacity.

The process links to our operational and strategic objectives and sees targets set for risk levels based on different risk appetites, agreed by trustees, across the key areas of our operations.

The major risks we have identified relate to financial and other pressures on the care and support sector for disabled people and the impact this could have on the ability for organisations to invest in membership activities, the importance of membership intelligence and the need to sustain and grow our membership community.

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

We review and assess risks in full at each trustees meeting. This register examines the nature of the risk as well as the likelihood and impact and trustees' tolerance. We continue to further embed risk management within our governance, management and operational processes by planned actions, monitoring processes and follow up for evaluation and decision.

REMUNERATION OF KEY MANAGEMENT PERSONNEL

Each year staff remuneration is reviewed by a separate committee of the board. The reviews are based on the market, and the context of VODG delivery and affordability. Any changes to remuneration are made at the start of each financial year.

The Trustees' Report has been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

Statement of funds

Restricted funds are held by the Charity to support dedicated activity to address sector issues.

Delivery Task Force and Transforming Care: Funds brought and carried forward for intended expenditure on work to enable people with learning disabilities and/ or autism to live more independent lives in the community, with support, and closer to home. Such work now links to NHS England's national plan Building the Right Support.

JRCT funding: VODG applied to the Joseph Rowntree Charitable Trust (JRCT) for a grant to establish the Commission on COVID-19, Ableism and Racism.

Kingston University applied to a joint research project with the university relating to end-of-life care. Equity, diversity and inclusion is held for strategic work on equity, diversity and inclusion.

VODG Profile and collective voice is held for future investments by VODG. Health Improvement is held to improve and support the wellbeing of members.

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

Members

Ability Housing Association	Jewish Blind & Disabled
Action Deafness	Journey
Action for Kids (AFK)	Keyring
Active Prospects	Kids
Advance	Kisharon Langdon
Affinity Trust	L'Arche
Aldingbourne Trust	Learning Disability Network London
Alternative Futures Group	Linkage
Ambient Support	LivesthroughFriends
Aspens Charities	Look Ahead
Aspire Community Benefit Society	MacIntyre
Aurora Nexus	Making Space
Autism At Kingwood	Martha Trust
Autism East Midlands	Mencap
Autism Education Trust	Mencap in Kirklees
Autism Plus	Milestones Trust
Autism Together	Money Carer
Autism West Midlands	Music24
Avalon Group	National Autistic Society
Avenues Group	National Star
BATIAS Independent Advocacy Service	Natural Breaks
Beyond Words	New Directions
BeyondAutism	Norwood
Brainkind	Nottingham Community Housing
Brandon	Nottinghamshire Deaf Society
Breakthrough UK	Nugent
Camphill Village Trust	One Fylde
Canterbury Oast Trust	Options for Supported Living
Care Housing Association	Outward
Centre for ADHD & Autism Support	Papworth Trust
Certitude London	Parity for Disability
Chailey Heritage Foundation	Partners in Support
Changing Our Lives	PDA Society
Chiltern Centre	Perthyn

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

Choice Support	PiP (Pursuing Independent Paths)
Chrysalis Supported Association	PossAbilities
Cloverleaf Advocacy	PSS
Community Integrated Care	Purley Park Trust
Coquet Trust	Queen Elizabeth's Foundation for Disabled
Creative Support	Reading Mencap
Croydon Mencap	Real Life Options
DanceSyndrome	Reside with Progress
David Lewis	Respond
Deaf Empowering Network	RNIB
Deafblind UK	Rosendale Trust
Dimensions	Rushton Futures
Disability Direct	Seashell
Elfrida Society	SeeAbility
Encompass	Sense
Enham Trust	Shaw Trust
FitzRoy	Shropshire Peer Counselling and Advocacy
Foundation for People with Learning	SignHealth
Freedom Powerchairs	St Anne's Community Services
Freeways	St Elizabeth's Centre
Golden Lane Housing	Stay Up Late
Grace Eyre	Stockdales
Guideposts Trust	SWAD (Sex With A Difference)
Guild Care	The Edmund Trust
halow project	The Meath Epilepsy Charity
Hamelin Trust	The Northam Care Trust
Hammersley Homes	The Wilf Ward Family Trust
Harpden Mencap	Thera
Headway East London	Three Cs
Henshaws	Together
Hft	Together Trust
Hightown Housing Association	Tree of Hope
Hollybank Trust	Turning Point
Imagine, Act and Succeed	United Response
Imagine Independence	Vibrance
Include Me TOO	VoiceAbility

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

Inclusion Barnet	Walsingham Support
Inclusion Gloucestershire	Warrington Disability Partnership
InFocus	Young Epilepsy
Integrate	Your Support Matters
Involve	

Approved by order of the members of the board of trustees on and signed on their behalf by:



.....
Melanie Shad
Chair of board of Trustees

Date: October 25, 2024

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

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

Company law requires the trustees to prepare financial statements for each financial . Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the board of trustees and signed on its behalf by:



.....
Melanie Shad
Chair of the Board of Trustees

Date: October 25, 2024

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

Independent Examiner's Report to the Trustees of Voluntary Organisations Disability Group
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent Examiner's Statement

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

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 25th October 2024

Rachel Doyle ACA FCCA DChA

MHA

Chartered Accountants
MHA House
Charter Court
Swansea Enterprise Park
Swansea
SA7 9HS

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	-	-	-	13,500
Charitable activities	5	455,971	33,342	489,313	461,281
Other trading activities	6	15,099	-	15,099	15,669
Investments	7	8,076	-	8,076	3,603
Total income		479,146	33,342	512,488	494,053
Expenditure on:					
Charitable activities		501,157	33,342	534,499	511,334
Total expenditure		501,157	33,342	534,499	511,334
Net expenditure		(22,011)	-	(22,011)	(17,281)
Transfers between funds	16	14,642	(14,642)	-	-
Net movement in funds		(7,369)	(14,642)	(22,011)	(17,281)
Reconciliation of funds:					
Total funds brought forward		479,942	14,642	494,584	511,865
Net movement in funds		(7,369)	(14,642)	(22,011)	(17,281)
Total funds carried forward		472,573	-	472,573	494,584

All income and expenditure derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

In the prior year, of the total income of £494,053, £78,326 was allocated to restricted funds. Of the total expenditure of £511,334, £78,326 was allocated to restricted funds.

The notes on pages 16 to 32 form part of these financial statements.

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)
REGISTERED NUMBER: 06521773

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Intangible assets	12		32,201		41,187
Tangible assets	13		2,157		2,845
			<u>34,358</u>		<u>44,032</u>
Current assets					
Debtors	14	59,391		72,604	
Cash at bank and in hand		440,038		545,545	
		<u>499,429</u>		<u>618,149</u>	
Creditors: amounts falling due within one year	15	(61,214)		(167,597)	
Net current assets			<u>438,215</u>		<u>450,552</u>
Total net assets			<u><u>472,573</u></u>		<u><u>494,584</u></u>
Charity funds					
Restricted funds	16		-		14,642
Unrestricted funds	16		472,573		479,942
Total funds			<u><u>472,573</u></u>		<u><u>494,584</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

.....
Melanie Shad
Chair of the Board of Trustees
Date: October 25, 2024

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	18	(112,861)	18,536
Cash flows from investing activities			
Dividends, interests and rents from investments		8,076	3,603
Purchase of intangible assets		-	(24,228)
Purchase of tangible fixed assets		(722)	(344)
Net cash provided by/(used in) investing activities		7,354	(20,969)
Change in cash and cash equivalents in the year		(105,507)	(2,433)
Cash and cash equivalents at the beginning of the year		545,545	547,978
Cash and cash equivalents at the end of the year	19	440,038	545,545

The notes on pages 16 to 32 form part of these financial statements

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

1. General information

Voluntary Organisations Disability Group is a private Company limited by guarantee and is registered with the Charity Commission (Charity Registered Number 1127328) and Registrar of Companies (Company Registration Number 06521773) 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 office is given in the Charity information on pages 1 and 2 of these Financial Statements.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Accounting policies

2.1 Basis of preparation of financial statements

The Financial Statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

Voluntary Organisations Disability Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Financial Statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The Financial Statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

Income of £11,513 was reallocated from unrestricted income to restricted income in the previous year. Corresponding expenditure of £11,513 was also reallocated from unrestricted expenditure to restricted expenditure. These changes have been reflected in the notes of the accounts.

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.2 Funds

General funds are Unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.3 Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Membership income is recognised in the Financial Statements evenly over the period to which the fee relates. Any subscription or consultancy income that has been received in advance is deferred to the following year.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

Conference income is recognised in the Financial Statements in the period to which the conference is held. Any conference income that has been received in advance is deferred to the following year.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 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 allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

All expenditure is inclusive of irrecoverable VAT. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Governance costs are those incurred in connection with the running of the Charity and compliance with constitutional and statutory requirements.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	- 4 years straight line
--------------------	-------------------------

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.7 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Employee benefits

When employees have rendered service to the Charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The Charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

The costs and liabilities associated with employee benefits are allocated to activities and restricted and unrestricted funds based on days and percentage of time worked on specific projects.

2.9 Tax

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.10 Going concern

The Financial Statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these Financial Statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

2.11 Intangible assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.11 Intangible assets and amortisation (continued)

Computer software - 20 % (5 years straight line)

2.12 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 14. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors and accruals will be classified as financial instruments, and are measured at amortised cost as detailed in Note 15. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

3. Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the Financial Statements:

- Allocation of support costs
- Depreciation and amortisation rates for tangible and intangible fixed assets

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

4. Income from donations and legacies

	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	-	-	13,500

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

5. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Membership subscription	315,385	-	315,385
Project income	102,628	33,342	135,970
Investor income	37,958	-	37,958
Total 2024	<u>455,971</u>	<u>33,342</u>	<u>489,313</u>
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Membership subscription	297,734	-	297,734
Project income	91,609	53,313	144,922
Investor income	18,625	-	18,625
<i>Total 2023</i>	<u>407,968</u>	<u>53,313</u>	<u>461,281</u>

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

6. Income from other trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Conference tickets and sponsorship	15,099	15,099	15,669

7. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Bank interest receivable	8,076	8,076	3,603
<i>Total 2023</i>	<u>3,603</u>	<u>3,603</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Charitable activities	490,626	43,873	534,499

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Charitable activities	460,221	51,113	511,334

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable Activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	340,471	340,471	322,732
Information materials	1,031	1,031	969
Meetings and events	52,270	52,270	53,105
Projects	96,854	96,854	83,415
Total 2024	<u>490,626</u>	<u>490,626</u>	<u>460,221</u>

Analysis of support costs

	Charitable Activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Depreciation and amortisation	10,396	10,396	5,793
Office and administration	21,703	21,703	29,364
Governance costs	2,048	2,048	5,688
Communications	9,726	9,726	10,268
Total 2024	<u>43,873</u>	<u>43,873</u>	<u>51,113</u>

9. Governance costs

	2024 £	<i>2023 £</i>
Legal and professional fees	48	3,088
Independent examiner's remuneration - current year examination fee	2,200	2,200
Independent examiner's remuneration - prior year under/(over) accrual	(200)	400
Total	<u>2,048</u>	<u>5,688</u>

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

10. Trustees' and key management personnel remuneration and expenses

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

The total amount of employee benefits received by key management personnel was £257,898 (2023: £116,673) The Charity considers its key management personnel to comprise;

- Trustees
- Senior Management

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

11. Staff costs

	2024	2023
	£	£
Wages and salaries	295,154	276,778
Social security costs	23,486	24,934
Defined contribution pension costs	21,831	21,020
	340,471	322,732

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Direct staff	5	6

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
	No.	No.
In the band £60,001 - £70,000	1	-
In the band £90,001 - £100,000	-	1
In the band £100,001 - £110,000	1	-

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

12. Intangible assets

	Computer software £
Cost	
At 1 April 2023	44,931
At 31 March 2024	<u>44,931</u>
Amortisation	
At 1 April 2023	3,744
Charge for the year	8,986
At 31 March 2024	<u>12,730</u>
Net book value	
At 31 March 2024	<u><u>32,201</u></u>
<i>At 31 March 2023</i>	<u><u>41,187</u></u>

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

13. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 April 2023	14,818
Additions	722
At 31 March 2024	<u>15,540</u>
Depreciation	
At 1 April 2023	11,973
Charge for the year	1,410
At 31 March 2024	<u>13,383</u>
Net book value	
At 31 March 2024	<u>2,157</u>
<i>At 31 March 2023</i>	<u>2,845</u>

14. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	49,630	55,422
VAT recoverable	5,128	12,843
Prepayments	4,633	4,339
	<u>59,391</u>	<u>72,604</u>

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

15. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	44,923	24,612
Other creditors	3,593	2,472
Accruals and deferred income	12,698	140,513
	61,214	167,597
	2024	2023
	£	£
Deferred income at 1 April 2023	138,314	104,565
Resources deferred during the year	10,498	138,314
Amounts released from previous periods	(138,314)	(104,565)
	10,498	138,314

Income deferred at the year-end relates to Project and conference income received in advance of the 2024/25 financial period.

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Designated Funds - all funds	20,394	-	-	-	20,394
General funds					
General Funds - all funds	459,548	479,146	(501,157)	14,642	452,179
Total Unrestricted funds	479,942	479,146	(501,157)	14,642	472,573
Restricted funds					
Delivery Task Force and Transforming Care	14,642	-	-	(14,642)	-
JRCT funding	-	23,084	(23,084)	-	-
Kingston University	-	10,258	(10,258)	-	-
	14,642	33,342	(33,342)	(14,642)	-
Total of funds	494,584	512,488	(534,499)	-	472,573

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

16. Statement of funds (continued)

Restricted funds are held by the Charity to support dedicated activity to address sector issues.

Delivery Task Force and Transforming Care: Funds brought and carried forward for intended expenditure on work to enable people with learning disabilities and/ or autism to live more independent lives in the community, with support, and closer to home. Such work now links to NHS England's national plan Building the Right Support.

JRCT funding: VODG applied to the Joseph Rowntree Charitable Trust (JRCT) for a grant to establish the Commission on COVID-19, Ableism and Racism.

Kingston University applied to a joint research project with the university relating to end of life care.

Equity, diversity and inclusion is held for strategic work on equity, diversity and inclusion.

VODG Profile and collective voice is held for future investments by VODG.

Health Improvement is held to improve and support the wellbeing of members.

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£	£
Unrestricted funds					
Designated funds					
Equity, diversity and inclusion	20,394	-	-	-	20,394
State of the sector	10,000	-	-	(10,000)	-
Shift the dial	5,000	-	-	(5,000)	-
	<u>35,394</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>20,394</u>
Unrestricted funds					
General Funds	461,829	415,727	(433,008)	15,000	459,548
Total Unrestricted funds	<u>497,223</u>	<u>415,727</u>	<u>(433,008)</u>	<u>-</u>	<u>479,942</u>
Restricted funds					
Delivery Task Force and Transforming Care	14,642	-	-	-	14,642
Ukraine Relief	-	13,500	(13,500)	-	-
JRCT funding	-	53,313	(53,313)	-	-
Kingston University	-	11,513	(11,513)	-	-
	<u>14,642</u>	<u>78,326</u>	<u>(78,326)</u>	<u>-</u>	<u>14,642</u>
Total of funds	<u>511,865</u>	<u>494,053</u>	<u>(511,334)</u>	<u>-</u>	<u>494,584</u>

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	2,157	2,157
Intangible fixed assets	32,201	32,201
Current assets	499,429	499,429
Creditors due within one year	(61,214)	(61,214)
Total	472,573	472,573

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	2,845	-	2,845
Intangible fixed assets	41,187	-	41,187
Current assets	603,507	14,642	618,149
Creditors due within one year	(167,597)	-	(167,597)
Total	479,942	14,642	494,584

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

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

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net expenditure for the period (as per Statement of Financial Activities)	(22,011)	(17,281)
Adjustments for:		
Depreciation charges	1,410	2,049
Amortisation charges	8,986	3,744
Dividends, interests and rents from investments	(8,076)	(3,603)
Decrease in debtors	5,498	29,248
Increase/(decrease) in creditors	(98,668)	4,379
Net cash provided by/(used in) operating activities	(112,861)	18,536

19. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	440,038	545,545
Total cash and cash equivalents	440,038	545,545

20. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	545,545	(105,507)	440,038

21. Related party transactions

Other than trustee and key management personnel transactions detailed in Note 10, there were no related party transactions during the year (2023: *£NIL*).

Some of the directors of this Charity are also directors of entities that are members of this Charity. All transactions with these various entities are at arms length and on the same terms for all member charities. None of the directors of this Charity or the entities that they represent derive any benefit from the arrangements.