

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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 - 12
Trustees' Responsibilities Statement	13
Independent Examiner's Report	14
Statement of Financial Activities	15
Balance Sheet	16
Notes to the Financial Statements	17 - 33

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 2025**

Trustees Tim Cooper, Chair (resigned 7 May 2024)
Azra Kirkby, Treasurer
Melanie Shad, Chair
Stephen Veevers (appointed 6 March 2025)
James Watson-O'Neill (resigned 6 March 2025)
Ufuoma Irene Sobowale
Christopher Hampson
Joanne Land
John Heritage, Vice Chair
Anna McEwen
Naomi Dickson (appointed 6 March 2025)
Angela Murphy (appointed 6 March 2025)

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 9FS

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 2025

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 2025

The Trustees confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

VODG is a company limited by guarantee (company number 06521773). It was formed on 3 March 2008 and on 1 April 2008, took over the activities, assets and liabilities of the unincorporated organisation of the same name. It is governed by its articles of association, adopted on 14 November 2019 and is a registered charity (charity number 1127328, registered 30 December 2008). The Charity is subject to the provisions of charity law as well as company law.

Trustee Appointment and Training

The Trustees can appoint anyone who is a member or the representative of a member to fill a vacancy in the Trustees. Any such person will serve until the next annual general meeting and will then be eligible for election by the members.

Trustees receive induction training on taking office, introducing them to the organisation and including briefings from the Chair, Chief Executive and senior leaders. Ongoing development is also available based on needs identified including during periodic trustees skills audits.

Membership and Officers

Membership is open to organisations that are registered charities or not for profit organisations and which provide support services to disabled people. Each member holds one vote. The chief officer of each member organisation can attend meetings and vote on its behalf at VODG meetings but may appoint an alternative representative. The business of the Charity is governed by trustee directors who are responsible to, and elected by, the VODG members. They act as directors of the charity for the purposes of company law and trustees for charity law purposes. Daily management of the charity is delegated to Chief Executive Dr Rhidian Hughes.

Aims and Objectives

The charity's objectives and purpose as set out in the articles of association are to promote for the public benefit voluntary sector provision of social care and support services to disabled people. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its current and future activities

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

VODG undertakes the following public benefit activities to further its legal purposes:

- Liaising between charities, voluntary organisations, government agencies and other groups on relevant issues
- Educating and undertaking research in relation to the provision and financing of social care services and/or other support for disabled people by voluntary and charitable providers.
- Identifying needs in the voluntary sector and establishing projects or policies to address them.
- Acting as a representative of the voluntary sector in relation to government policies and legislation.
- Providing advice and information to promote the efficiency and effectiveness of the provision of social care and/or other support services for disabled people by voluntary and charitable providers.

ABOUT VODG

VODG is the membership body for third sector disability organisations. Our members provide care, support and advocacy for disabled people, families and carers so that disabled people of all ages can live the lives they choose.

Our **vision** is for *an ambitious, trusted and vibrant voluntary sector that works together to enable disabled people to live the lives they choose.*

In pursuit of this vision, **our mission** is *to support our members to achieve excellence and to influence those who can improve the environment in which they operate.*

Our **values** guide how we operate – we are

- Ambitious – we have high expectations and strive for our members to achieve excellence.
- Collaborative – we work with others to deliver our mission and encourage our members to work together.
- Proactive – we use our members' expertise to set the agenda and constantly seek ways in which we can make a difference.
- Professional – we work with openness and integrity in everything we do.
- Thoughtful – we use evidence and experience to inform judgments and our contribution is always constructive.

Our beliefs are passionately held – we believe

- Disabled people's human rights must be upheld, including opportunities to live the lives they choose.
- We embrace equity and diversity and understand the impact on individuals and communities.
- The voluntary sector should play a unique role which is celebrated.
- We should work together, share our successes and plan for a stronger future.
- We should learn from mistakes.
- Regulation should be fair, proportionate and focused on quality, safety and improvement.
- Policymaking should be informed by professional expertise and the views of disabled people and those they wish to involve.

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

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

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 to support the delivery of high quality services and support.

Policy and influencing – Creating opportunities for members to share their expertise, shape policy and sector guidance and drive systemic change. By harnessing the power of our collective voice, we work together and with a wide range of stakeholders, to develop and amplify solutions that advance our shared vision and contribute meaningfully to positive change.

Developmental projects and programmes – Sharing expertise and insight, developing good practice and sector improvements 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 the charity.

STRATEGIC APPROACH

VODG has an ambitious growth agenda to support our members, united by our shared priorities to ensure disabled people are able to live independent and fulfilling lives. The environment within which our members operate continues to be challenging as funding and workforce pressures persist. Disabled people also face significant pressures on the cost of living, access to services and yet to be determined reforms to welfare support. The year 2024/25 saw a new government administration elected which has brought new policy priorities, challenges and opportunities for disabled people and the third sector providers delivering state-funded care and support services.

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 relationships with industry experts through our corporate partnership programme, and support at our conferences and events. The year 2024/25 saw a review and redesign of our offer and approach and working with corporate partners and industry experts. In addition VODG undertakes additional project work supported by grants and consultancy income.

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. We commissioned independent research to review our membership offer with positive results, for example;

- 321 respondents contributed to the findings of the report, including 96 decision makers.
- VODG received a Net Promoted Score (NPS) of 36, which is considered a great range, suggesting a high level of customer loyalty and positive word-of-mouth.
- The reports indicated a high member awareness and utilisation of member benefits.
- Respondents value VODG for networking and peer support, emphasising the importance of connections, sharing challenges, and exchanging best practices.
- Respondents emphasised the importance of collective influence and representation through VODG. They believe in the strength of a unified voice to address sector-wide challenges.

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

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

We reviewed the feedback to identify areas to further develop and enhance our offer to members.

We invested in strengthening our policy and influencing activity, including the implementation of a targeted public affairs strategy. We used the policy reset following the election of a new administration in July 2024 to forge new relationships and further strengthen our public affairs and policy influencing activities.

We are continuing to see the benefits from much earlier investment in our Content Management System (CMS) and Customer Relationship Management (CRM) databases. Today the data is being used to provide valuable insight, much more personalised membership journeys, bespoke offers across our pan-disability membership and means VODG has successfully moved to become a data-driven organisation.

Activities and Achievements

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

As part of our strategic direction, which reflects our pan-disability purpose, we are dedicated to both retaining our current membership and attracting new members who share our values and beliefs. We are pleased to report that our membership is growing steadily, and we continue to enhance our services to meet the evolving needs of our members.

We designed and implemented strategic membership recruitment campaigns employing a wide range of methods and approaches, with a strong emphasis on the membership journey. This focus is especially relevant for chief executives and senior directors, as we cater to the needs of both new and existing members. By taking this comprehensive approach, we effectively address the specific requirements and expectations of our diverse membership base.

Throughout the year, we have focused on retaining members, ensuring that our members feel supported and valued. We launched VODG's 'Big Conversation', a major piece of independent research designed to better understand how we can further enhance our support for members. One of VODG's hallmarks is our responsiveness to member needs and changes in the external operating environment. For example, in response to chief executives discussing executive pay and reward across the group, we collaborated with one of our members to conduct a survey and provided exclusive benchmarking analysis to participating members.

Our events this year featured over 100 speakers and industry experts, who shared their expertise and insights across a wide variety of topics. We proudly organised more than 70 VODG events, both in-person and online, marking a substantial increase in our event offerings with content relevant across our members' organisations.

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

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

To further support our members, we launched dedicated resource hubs that provide focused resources on Environmental, Social, and Governance (ESG), Artificial Intelligence (AI), CEO-only topics, and more. Each hub includes a calendar of events and workshops tailored to foster engagement and collaboration. Additionally, we partnered with VODG corporate partners—Marr Procurement, MHA, Trowers & Hamlins, and Utility Aid—to support over 15 sessions, providing insights on key topics delivered by these experts.

New special interest groups established this year include a focus on campus and connected schools and colleagues, CEO peer networking events, VAT novation, pay and rewards, commissioning principles and other topics important to the running of third sector services. These initiatives reflect our commitment to continually evolving in response to our members' needs and fostering a vibrant, engaged community.

Policy and influencing – Our policy, public affairs, and press activity continues to deliver meaningful impact for our members as we navigate an evolving and often challenging social and economic landscape. We maintain a good balance of reactive and proactive policy activity, this year the latter included our report with Collaborate on 'Reframing Commissioning' and commissioning Cordis Bright to conduct independent analysis on the impact of Budget on members.

We have strengthened our ability to influence through the introduction of new monitoring tools and systems, enhanced opportunities for member engagement, and deeper collaboration with stakeholders. This infrastructure allows us to extend our reach and sharpen our collective voice.

During a time of considerable uncertainty, the strength of our shared voice has proven to be a powerful driver of change. Our post-election influencer strategy and party conference activity proved to be a vital springboard for subsequent work on reframing commissioning, Government's 'Building the Right Support' programme Oliver McGowan training, regulatory reform and employment rights legislation, including the social care Fair Pay Agreement.

In 2023 VODG published the final report of our Commission on COVID-19, Ableism and Racism (work that was funded by the Joseph Rowntree Charitable Trust). We used this work in more recent contributions to the UK Covid-19 Inquiry, including the Chief Executive's personal testimony and a collective contribution via the Care Provider Alliance. We have also supported academics examining the impact of the pandemic on disabled people by sharing VODG's learning and evidence and engaged members with efforts to gather personal stories from people with lived experience of disability.

Through working groups, advisory boards, open letters and private correspondence, consultation and inquiry submissions, events, and strategic meetings, we contribute to the shaping of government policy, sector guidance, and systemic reform. We also respond in creative and impactful ways to unexpected shifts in policy, whether the Budget or new HMRC guidance on VAT.

We ensure members are kept informed and maximise opportunities to influence policy activity directly, through our new updates, WhatsApp groups, networks and spotlight events. This enables our members remain agile and informed in a complex and shifting policy environment. Our work also connects members directly with decision makers—Ministers, backbench MPs, advisors, civil servants, and regulators—ensuring that the lived experiences and frontline insight of our sector are heard.

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

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

This two-way dialogue is essential to shaping policy and practice that truly reflects the needs and aspirations of disabled people, as we have seen through successful campaigns on transport, cost of living and children's social care.

Alongside strong bilateral relationships with government departments, its agencies and regulators, policy think tanks and other infrastructure/membership bodies we are actively involved in coalitions and stakeholder alliances. These include the Health and Wellbeing Alliance, Cavendish Coalition, Care Provider Alliance, Digital Care Hub, the Disabled Children's Partnership and Disability Poverty Campaign Group. Working with others – based on shared priorities and also varying areas of expertise - further amplifies the voice and experience of our members at the highest levels of government and campaigning.

Our policy and influencing work is underpinned by a strong communications strategy. We continue to raise our profile through targeted media engagement – leading to national and trade coverage - and consistent messaging across digital platforms, further extending the reach of our advocacy which is all focused on enabling our members to provide the very best services and support for disabled people and their families.

All of this supports our vision for an ambitious, trusted, and vibrant third sector that enables disabled people to live the lives they choose.

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.

This year we concluded 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') and supporting academic researchers with the publication of research findings and the support of new applications for funding to further develop the work.

We maintained a funded partnership with six other organisations which form the Valuing People Alliance. The VPA delivers work, informs and amplifies policy and offers advice and insight to the Department of Health and Social Care and NHS England through government's Health and Wellbeing Alliance. This year's work has focused on co-production and improving the way the Department and its agencies reflect lived experience in policy making.

Through the Care Provider Alliance, we work collaboratively with a number of sector membership bodies and have led or contributed to work supporting guidance for social care organisations on cybersecurity, a sector-wide survey on the impact of Employer National Insurance Contributions (ENICs) on care providers, and a review of the Care Quality Commission's single assessment framework.

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

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

Other project examples include being on the advisory group for King's College London study into Volunteers in Adult Social Care, evaluating volunteer involvement in adult social care settings and within the NHS and Care Volunteer Responders scheme; the expert advisory group for quality assurance of the Oliver McGowan Mandatory Training Providers; NHSE commissioned work on discharge of adults with a learning disability and/or autism from forensic settings; and a grant from the Digital Care Hub to develop our Digital, Security and AI hub to further our engagement with members on these critical issues.

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

Year on year, VODG continues to develop our governance and operations, and where possible, we continue to make efficiencies and improvements.

Alongside our full trustee board, VODG convenes a Finance, Audit and Risk Committee to oversee the organisation's accounting policies, external audit and risk register.

This year, the former Remunerations Committee has been repurposed as our People and Pay Committee. This new sub-group of the board adopts a wider remit and is responsible for the strategic oversight of achieving our aspiration to be an excellent employer, as well as the recruitment of trustees.

The board ran a process to recruit three new trustees which was successfully completed with trustee co-opted to the board ahead of the 2025 Annual General Meeting.

The operations of VODG are continuously being refined to optimise the organisation's management for maximum effectiveness. This year, for example, we have moved the majority of our book keeping activities 'in house'; and conducted an in depth review of the organisation's risk register, overseen by the FAR Committee, resulting in a simpler, more manageable document and process.

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 national 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.

Our future plans build on the already strong platform built up over many years and will see us maintaining the strategic direction set out at our last strategy refresh in January 2024.

Membership

- Enhance member support by developing tailored resources based on identified needs, through high-quality materials and workshops to foster engagement and satisfaction.
- Elevate our approach by embracing innovative and dynamic ways to unite our members, especially in areas that spark special interests and policy discussions.
- Enrich our partnership offerings to provide improved services and products for our members, adding value and utilising expert knowledge.

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

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

Policy and influencing

- Strengthen member involvement in our policy and public affairs activity through expanded engagement opportunities to ensure our work continues to reflect the priorities and experiences of our members.
- Enhance our influence with government and regulators by deepening relationships with key decision makers and increasing participation in high-impact advisory groups, alliances and campaigns.
- Increase visibility and reach of our collective voice by growing our media presence, leveraging digital platforms, and aligning communications more closely with influencing priorities.

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 strategic approach and the organisation's mission and values.
- Continue to ensure a strong EDI focus in all aspects of our operations, including any special projects.

Organisation and governance

- Enhance and further embed our refreshed approaches to finance, VAT, audit and risk through the governance of VODG.
- Ensure our board of trustees is supported to discharge their duties including through the delivery of sub-committees.

FINANCIAL REVIEW

In 2024/25, trustees decided to discontinue VODG's reliance on project income, to focus on their core membership delivery, policy influence and key partnerships. This decision saw project income decrease to £27,650 (2024: £135,970). In addition, the trustees chose to adopt a deficit budget, using £50,000 of reserves to support three key strategic initiatives aimed at enhancing the organisation's growth and outreach.

The total income for 2024/25 was £435,183 (2023/24: £512,488); total expenditure was £579,189 (2023/24: £534,499), giving a net result of £144,006 deficit (2023/24: £22,011 deficit) against a budgeted deficit of £125,689. Following an independent review of VAT, included within the 2024/25 expenditure is a correction to VAT of £79,293, relating to the last four years expenditure. Further information regarding this error can be found on note 19. Without this compounded VAT correction, the performance in 2024/25 would have been a deficit of £64,713, a significant improvement on the budgeted deficit. This improvement from the budgeted financial outturn was due to the conscientious decision to grow membership income and a return on the investment initiatives.

Key Strategic Investments:

- Comprehensive review of our corporate partnership offer. This research sought to determine how our partnerships could effectively align with VODG's strategic objectives, with a particular focus on diversifying our income. (£20k investment).
- Targeted outreach efforts following the election of the new government. This initiative was essential to ensure that VODG was optimally positioned to influence policy decisions and promote the interests of our members as a new administration got underway. (£15k investment).
- Commissioned independent research to evidence how VODG could further support our members. This research guided us in enhancing our strategies for member recruitment, retention, and engagement, as has led to VODG driving continuous improvement in our services and ensuring we met the evolving needs of our members. (£15k investment).

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

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

RESERVES POLICY

In 2024, as part of our strategy to secure the long-term sustainability of the organisation, the board 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.

For 2025/26 the board have agreed to apply the same principles: to maintain a minimum of six months' operating costs as reserves. For 2025/26 the target level of unrestricted reserves has been set at £357,000. This figure has been recalculated based on changes to business resourcing, and incorporates increases to staff costs, including staff expenses and life insurance.

At the year-end, the Charity held unrestricted reserves of £328,567, of which £20K has been designated for Strategic expenditure, further details of which can be found in Note 15 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 competitive fixed term bonds.

GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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 and review 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. The newly established People and Pay Committee address VODG's people risks.

The process links to our operational and strategic objectives and sees targets set for risk levels based on different risk tolerance, agreed by trustees, across 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.

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.

VOLUNTARY ORGANISATIONS DISABILITY GROUP

(A Company Limited by Guarantee)

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

Statement of funds

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

Digital Grant Project: funds received from the Digital Care Hub for member engagement and development of our Digital, Security and AI Hub and related activity.

Cyber Security: funding received from the Care Provider Alliance and Digital Care Hub for project work investigating cyber security within the care sector and guidance for social care organisations.

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 period. 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 operation.

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 signed on its behalf by:



.....

Melanie Shad
Chair of the Board of Trustees

Date: 09.10.2025

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025

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 08.10.2025

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

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 2025.

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: 
Rachel Doyle

Dated: 8th October 2025
ACA DChA

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

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Charitable activities	4	408,954	408,954	489,313
Other trading activities	5	19,529	19,529	15,099
Investments	6	6,700	6,700	8,076
Total income		435,183	435,183	512,488
Expenditure on:				
Charitable activities		579,189	579,189	534,499
Total expenditure		579,189	579,189	534,499
Net movement in funds		(144,006)	(144,006)	(22,011)
Reconciliation of funds:				
Total funds brought forward		472,573	472,573	494,584
Net movement in funds		(144,006)	(144,006)	(22,011)
Total funds carried forward		328,567	328,567	472,573

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 £512,487, £33,342 was allocated to restricted funds. Of the total expenditure of £534,499, £33,342 was allocated to restricted funds.

The notes on pages 17 to 33 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Intangible assets	11		23,215		32,201
Tangible assets	12		931		2,157
			24,146		34,358
Current assets					
Debtors	13	127,064		59,391	
Investments	14	217,671		104,671	
Cash at bank and in hand		206,113		335,367	
		550,848		499,429	
Current liabilities					
Creditors: amounts falling due within one year	15	(246,427)		(61,214)	
Net current assets			304,421		438,215
Total net assets			328,567		472,573
Charity funds					
Unrestricted funds	16		328,567		472,573
Total funds			328,567		472,573

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:

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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.

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.

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

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 2025

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	- 5 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 2025

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.

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

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:

Computer software	- 20 %
-------------------	--------

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.

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Membership subscription	347,804	347,804
Project income	27,650	27,650
Investor income	33,500	33,500
Total 2025	408,954	408,954

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Membership subscription	315,385	-	315,385
Project income	102,628	33,342	135,970
Investor income	37,958	-	37,958
<i>Total 2024</i>	455,971	33,342	489,313

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Income from other trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Conference tickets and sponsorship	19,529	19,529	15,099

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Bank interest receivable	6,700	6,700	8,076
<i>Total 2024</i>	8,076	8,076	

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Charitable activities	507,809	71,380	579,189

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

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	322,530	322,530	340,471
Information materials	1,215	1,215	1,031
Meetings and events	45,633	45,633	52,270
Projects	59,138	59,138	96,854
VAT error correction	79,293	79,293	-
Total 2025	<u>507,809</u>	<u>507,809</u>	<u>490,626</u>

Analysis of support costs

	Charitable Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Depreciation and amortisation	10,212	10,212	10,396
Office and administration	29,269	29,269	21,703
Governance costs	6,727	6,727	2,048
Communications	3,637	3,637	9,726
Policy and influencing	21,535	21,535	-
Total 2025	<u>71,380</u>	<u>71,380</u>	<u>43,873</u>

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

8. Governance costs

	2025 £	2024 £
Legal and professional fees	4,527	48
Independent examiner's remuneration - current year examination fee	2,200	2,200
Independent examiner's remuneration - prior year under/(over) accrual	-	(200)
Total	6,727	2,048

9. Trustees' and key management personnel remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2024 - £NIL).

The total amount of employee benefits received by key management personnel was £281,256 (2024: £257,898) The Charity considers its key management personnel to comprise;

- Trustees
- Senior Management

During the year ended 31 March 2025, one trustee was reimbursed £64 for expenses (2024 - £NIL).

10. Staff costs

	2025 £	2024 £
Wages and salaries	273,316	295,154
Social security costs	26,054	23,486
Defined contribution pension costs	23,160	21,831
	322,530	340,471

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

	2025 No.	2024 No.
Direct staff	5	5

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Staff costs (continued)

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

	2025 No.	2024 No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	2	-
In the band £100,001 - £110,000	-	1
In the band £110,001 - £120,000	1	-

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Intangible assets

	Computer software £
Cost	
At 1 April 2024	44,931
At 31 March 2025	44,931
Amortisation	
At 1 April 2024	12,730
Charge for the year	8,986
At 31 March 2025	21,716
Net book value	
At 31 March 2025	23,215
<i>At 31 March 2024</i>	<i>32,201</i>

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

12. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 April 2024	15,540
At 31 March 2025	15,540
Depreciation	
At 1 April 2024	13,383
Charge for the year	1,226
At 31 March 2025	14,609
Net book value	
At 31 March 2025	931
At 31 March 2024	2,157

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	121,833	49,630
VAT recoverable	-	5,128
Prepayments	5,231	4,633
	127,064	59,391

14. Current asset investments

	2025 £	2024 £
Listed investments	217,671	104,671

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	7,943	44,923
VAT payable	97,862	-
Other creditors	13,801	3,593
Accruals and deferred income	126,821	12,698
	246,427	61,214
	2025	2024
	£	£
Deferred income at 1 April 2024	10,498	138,314
Resources deferred during the year	124,621	10,498
Amounts released from previous periods	(10,498)	(138,314)
	124,621	10,498

Income deferred at the year-end relates to Project and conference income received in advance of the 2025/26 financial period.

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Equity, diversity and inclusion	20,394	-	-	-	20,394
Corporate partnerships	-	-	(20,000)	20,000	-
Post-election parliamentary outreach	-	-	(15,000)	15,000	-
Member review	-	-	(15,000)	15,000	-
	<u>20,394</u>	<u>-</u>	<u>(50,000)</u>	<u>50,000</u>	<u>20,394</u>
General funds					
General Funds	<u>452,179</u>	<u>435,183</u>	<u>(529,189)</u>	<u>(50,000)</u>	<u>308,173</u>
Total Unrestricted funds	<u><u>472,573</u></u>	<u><u>435,183</u></u>	<u><u>(579,189)</u></u>	<u><u>-</u></u>	<u><u>328,567</u></u>

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

Corporate Partnerships: Investment into a complete review of the current corporate partnership offer, focusing on how VODG could do more with industry experts and partners to enable us to diversify revenue and add value to our membership through greater visibility and access to resources.

Post-election Parliamentary Outreach: Investment in targeted outreach with the new administration post-election to ensure VODG is best positioned and placed to influence.

Member Review: Investment into undertaking in-depth research, providing the insight required to develop greater member support while driving improvement across member recruitment, retention and engagement activities.

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
Designated funds					
Equity, diversity and inclusion	20,394	-	-	-	20,394
Unrestricted funds					
General 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 2025

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	931	931
Intangible fixed assets	23,215	23,215
Current assets	550,848	550,848
Creditors due within one year	(246,427)	(246,427)
Total	328,567	328,567

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
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

18. Related party transactions

Other than trustee and key management personnel transactions detailed in Note 10, there were no related party transactions during the year (2024: £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.

VOLUNTARY ORGANISATIONS DISABILITY GROUP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

19. Post balance sheet events

When transitioning from a third-party bookkeeper to managing accounts in-house, the charity became aware of an error relating to the partial exemption of VAT and is currently in the process of rectifying this.

Supported by a new supplier specialising in financial services tailored specifically for charitable organisations, alongside a VAT specialist, the error has been investigated, with the necessary steps taken to correct historic accounts and recommendations made to ensure the correct treatment is applied going forward.

At the time of reporting the total amount of VAT recovered in error is estimated at approximately £79,293, plus any compound interest payable.