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 2026

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 - 15
Trustees' Responsibilities Statement	16
Independent Examiner's Report	17
Statement of Financial Activities	18
Balance Sheet	19
Statement of Cash Flows	20
Notes to the Financial Statements	21 - 37

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 2026

Trustees	Angela Murphy Anna Lewis Azra Kirkby, Treasurer Christopher Hampson Joanne Land John Heritage, Chair Irene Sobowale (resigned 22 January 2026) Melanie Shad, Chair (resigned 22 May 2026) Naomi Dickson Stephen Veevers (resigned 4 September 2026)
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

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

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 our leadership team. Ongoing trustee development is available based on periodic assessments (e.g. trustee reviews, skills audits, etc).

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 is our primary point of contact. They 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 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.

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.

Ability Housing Association	Linkage
Access Social Care	LivesthroughFriends
Action Deafness	Look Ahead
Action for Kids	MacIntyre
Active Prospects	Making Space
Advance	Martha Trust
Affinity Trust	Meath Epilepsy Charity
Aldingbourne Trust	Mencap in Kirklees
Alternative Futures Group	Milestones Trust
Aspens Charities	Money Carer Foundation
Aurora Nexus	Mosaic 1898
Autism At Kingwood	Muscular Dystrophy Support Centre
Autism East Midlands	National Autistic Society
Autism Plus	National Star Foundation
Autism Together	Natural Breaks
Autism West Midlands	New Directions Rugby
Avalon Group	New Outlook
Avenues Group	Northam Care Trust
Barnet Mencap	Norwood
Brainkind	Nottingham Community Housing Association
Brandon Trust	Nugent Care
British Deaf Association	One Fylde
Bromley Mencap	Options for Supported Living
Camphill Village Trust	Orpheus Centre
Canterbury Oast House	Outward
Care Housing Association	Papworth Trust

Centre 404	Parity for Disability
Certitude Support	Partners in Support
Chailey Heritage Foundation	Penderels Trust
Chiltern Centre	Percy Headley Foundation
Choice Support	Perthyn
Cloverleaf Advocacy	PossAbilities
Community Integrated Care	PSS (UK)
Coquet Trust	Purley Park Trust
Creative Support	Pursuing Independent Paths
David Lewis	Real Life Options
Deafblind UK	Remarkable Autism
Deafway	Reside with Progress
Dimensions	Respond
Disability Direct	Rossendale Trust
Disability Initiative	Royal Association for Deaf People
Edmund Trust	Royal Mencap
Elfrida Society	Royal National Institute of the Blind
Encompass Care	Royal Society for Blind Children
Fairoak Housing Association	Ruby's Fund
Ferring Country Centre	Rushton Futures Royal School for the Blind Charity, Liverpool
Field Lane	Seashell Trust
FitzRoy	SeeAbility
Golden Lane Housing	Sense
Grace Eyre Foundation	Sex With A Difference
Guideposts Trust	SignHealth
Halow Project	Southdown
Hamelin Trust	St Anne's Community Services
Harpenden Mencap	St Elizabeth's Centre
Havencare	Stockdales of Sale Altrincham & District
Henshaws	Stroud Court Community Trust
HFT	Thera
Hightown Housing Association	Together
Hollybank Trust	Together Trust
Imagine Act and Succeed	Turner Home

Imagine Independence	Turning Point
Inclusion Barnet	United Response
Inclusion Gloucestershire	Variety
Integrate	Vibrance
Jewish Blind & Disabled	VoiceAbility
Kangaroos	Walsingham Support
Keyring	Wilf Ward Family Trust
KIDS	YOU Trust
Kisharon Langdon	Young Epilepsy
Learning Disability Network London	Zetetick Housing

ABOUT VODG

VODG is the membership body for voluntary, community, faith and social enterprise (VCFSE) sector organisations providing care, support and advocacy for disabled people of all ages, families and carers.

Our **vision** is for *an ambitious, trusted and vibrant VCFSE 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.

How we work

We deliver our mission through the following business functions:

Membership - Sustaining a vibrant and inclusive community that fosters collaboration and innovation, supported by timely insight, intelligence and shared learning. This enables high quality practice, continuous improvement and stronger outcomes for the people our members support.

Policy and Influencing - Ensuring members have the right opportunities to share their expertise, shape policy and sector guidance and drive system 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.

Strategic and Developmental Projects and Programmes - Special initiatives that enable VODG and our members to share expertise and insight to inform guidance, system improvements and academic research, as well as activities to enable members to work together on priority topics and activities.

Governance, Operations, and Organisational Development - Underpinning all our work is a strong focus on the governance of our charity, well run operations and the ongoing organisational development of VODG to ensure the charity is well-led and well-run.

STRATEGIC APPROACH

VODG has an ambitious agenda to support our members, united by our shared priority to ensure that disabled people are able to live independent and fulfilling lives. The environment within which our members operate remains challenging. Our members are publicly funded, and they experience significant funding pressures given the growing costs and complexities of care, alongside wider and related workforce challenges given the majority of operational budgets are for staff costs. The government's policy agenda continues to present both challenges and opportunities for disabled people and VCFSE providers delivering state-funded care and support.

The year to 31 March 2026 marks the conclusion of our 2024–2026 strategic roadmap which very broadly had three sets of priorities:

- Further strengthening across our membership, embedding growth with an aligned new corporate partnership programme all of which was underpinned by insight and intelligence.
- Continuing to enhance policy and influencing activities, including through the growing collective voice to shape policy and practice for the better.
- Capacity building our operations and governance.

VODG's core purpose is to support our members to be the best they can be and to seek to positively influence the policy and practice environment within which they work for the benefit of disabled people and their families and carers. Our membership subscriptions therefore remain the central component of our income. We complement this with our corporate partnership programme, support at our conferences and events, and project work funded by grants and other income. The tiered partnership model introduced earlier in the strategic period has continued to mature, growing our corporate partnerships and increasing both income and the value delivered to members.

As part of planned investment during this strategic period trustees continued to invest from unrestricted reserves to develop VODG and to support delivery of key initiatives, projects and special programmes for our members. This year we have deepened our governance maturity establishing the People and Pay Committee, undertaking trustee appraisals and reviewing pay and reward within the organisation.

Our longer-standing Finance, Audit and Risk Committee continues to provide trustees with detailed oversight of VODG's performance and the risks facing the organisation. The earlier adoption of new management accounting software and reporting is now well embedded, enabling more timely, transparent and insightful financial oversight and supporting informed decision-making across the organisation.

Activities and Achievements

Membership - to empower our members with accurate information and effective communication, and to cultivate an inspiring community that enables members to connect and collaborate.

As part of our strategic direction, reflecting our all-age, pan-disability purpose, we remained committed to retaining our existing members while attracting new organisations that share our values. Over the year, we saw steady and positive membership growth, supported by targeted recruitment activity and strong engagement across our networks and events. This included the recruitment of new members alongside a growing pipeline of prospective organisations actively engaging through our programmes and activities.

We adopted a more structured and insight-led approach to membership growth, with an increased focus on understanding and improving the member journey. Significant progress was made in developing our CRM system, including enhanced organisational data, segmentation and the introduction of member engagement dashboards. These tools allowed us to better track member interaction, tailor communications and respond proactively to emerging needs, supporting a more personalised and responsive service.

Member retention remained a central priority, with strong renewal rates reflecting this focus. As a robust membership body, we were encouraged by consistently low cancellation rates, which compared favourably with wider industry trends. However, we observed some members winding down or merging in response to the ongoing financial pressures.

With cancellations lower than anticipated, we took a proactive approach to engaging with organisations that chose to leave, ensuring we captured learning and continuously improved our offer. We were strongly committed to listening to our members, a commitment that was further strengthened through surveys, direct engagement, and the development of member-led initiatives and working groups. Together, these approaches ensured that our activities were shaped by the priorities and challenges facing our membership.

Our events programme expanded significantly, offering members a wider range of opportunities to connect, share insights and collaborate. Over the year, we delivered a diverse mix of in-person and online events, including webinars, roundtables, partner-led expert 'drop-in' sessions, and conferences. Flagship events such as the Annual Conference, CEO Summit and AGM attracted strong attendance, with consistently high participation and growing demand from sector leaders. Strong engagement also contributed to our financial performance, with positive returns from events and sponsorship activities.

Professional networks continued to be a cornerstone of the VODG offer. Over the year, we expanded and strengthened these networks, including launching new groups and supporting the development of policy, housing and leadership forums. We also recruited several new co-chairs to further strengthen network leadership. Attendance at network events increased, driven by responsive programming aligned with member priorities, alongside the introduction of a digital network that further strengthened connectivity across the membership.

Alongside membership growth, we continued to develop our corporate partnership programme. This included the expansion of partnerships across multiple tiers, with substantial overall growth during the year. We introduced a more structured approach to partner engagement, including onboarding journeys, strengthened relationship management and new communication channels, as well as the development of a Partner Hub to support collaboration and knowledge sharing. These partnerships enhanced the value of membership by providing access to additional expertise, resources and specialist insight.

To further support members, we strengthened our thematic focus across key areas including environmental, social and governance (ESG), digital innovation and artificial intelligence. These priorities were embedded across our programme of events, partner activity and knowledge-sharing initiatives, ensuring members had access to relevant and timely insight given these rapidly evolving technologies.

Overall, our membership activity during the year demonstrated strong progress across recruitment, retention, engagement and income generation. Through continued investment in data, partnerships, networks and high-quality events, we strengthened our community and ensured we provided meaningful, responsive and collaborative support to our members.

Policy and Influencing - harnessing our collective voice to inform policy, practice and a positive operating environment for VCFSE organisations.

Our policy and public affairs activity continued to deliver meaningful impact for our members and the wider sector, as we navigated a constantly evolving and often challenging economic landscape.

We strengthened our ability to influence by harnessing our collective voice - through our existing professional networks, new sounding boards and Special Interest Groups, spotlight events and other forums:

- We developed three special interest groups in areas where members are keen to come together to collaborate on sector guidance, information and change. These brought members together on Children and Young People's Provision, Housing and Care, and Integrated Support Together with Residential Accommodation.
- Spotlight events provided space to focus on key consultations, policy development and regulatory guidance.
- Our Sounding Board on Employment Rights proved vital to informing the significant drive for change from multiple government departments on employee rights and fair pay.

We also invested in our partnerships and external networks, extending our reach and opportunities for member engagement. To name a few:

- Through the Care Provider Alliance, we gained a direct route into government on issues such as workforce development, commissioning guidance and sustainability of the provider market.
- Through the Health and Wellbeing Alliance and Civil Society Group we collaborated with VCFSE organisations on the challenges and opportunities in running not for profit services.
- With the Disabled Children's Partnership and National Children's Bureau, we worked closely with others on children's policy, including health inequalities and SEND.

During a time of considerable uncertainty, the strength of our shared voice has proven to be a powerful driver of change. Our role in advisory and expert reference groups further informs essential guidance, academic research and regulatory positions.

Through roundtables, open letters and private correspondence, consultation and inquiry submissions, events, conference activity and strategic meetings, we continued to shape government policy, sector guidance, and system reform, in support of a thriving VCFSE sector.

In a busy legislative year, we were also active on a number of Bills, including:

- Briefing MPs and Lords on the Mental Health Bill, calling for changes to prioritise community capacity to ensure people with a learning disability and autistic people are not held in long stay hospitals.
- The Children's Wellbeing and School's Bill, where our engagement with the House of Lords focused on creating school breakfast provision for all children and young people, including those with SEND.
- Sharing evidence from across our membership on proposed welfare reforms, leading to changes and further opportunities for engagement.

We also worked with others on public facing campaigns, raising the profile of social care and the needs of disabled people, so that often hidden issues are brought to the fore. Examples this year include:

- The Essentials Guarantee campaign, led by the Trussell Trust and Joseph Rowntree Foundation calling for a legal minimum in Universal Credit.
- The National Housing Federation's Save Our Supported Housing campaign.
- The #EndTheCliffEdge call through the Disabled Children's Partnership on transitions for young people into adulthood.

We listened to member feedback and enhanced our communication with members about our policy and public affairs activity through our new Policy and Public Affairs Update. Our social media activity further reflects the breadth of work we are involved with and how we continue to utilise the expertise and insight of our membership to call for positive changes, in line with our mission and values.

Strategic and Developmental Projects and Programmes - making a positive difference to the environment within which our members work.

To support our members and the wider sectors in which they operate, VODG delivered funded projects and programmes aligned with our charitable purposes. These initiatives brought together multi-professional collaboration across organisations and our membership, where VODG acted either as a lead partner or contributor. In addition, we undertook a range of special projects and assignments that further supported our strategic objectives.

A key feature of the year was the growth of collaborative and member-led programmes. This included the successful delivery of benchmarking activity, such as the Central Services Benchmarking Programme. We achieved strong engagement and participation through the provision of evidence-based insight and comparative data for participants to benchmark against their peers. The central services benchmarking built on earlier VODG benchmarks on digital and IT systems and executive pay and reward.

We continued to work with King's College London and other collaborating partners to support the delivery of LeDeR (Learning from Lives and Deaths – people with a learning disability and autistic people), an NHS-funded service improvement programme.

We concluded our involvement in the Victoria and Stuart project at Kingston University in 2024, which aimed to improve end-of-life care for people with a learning disability. During the year, we collaborated on final peer-reviewed publications and supported the university with their follow-up proposals.

We joined the advisory group of the King's College London study on Volunteering in Adult Social Care, exploring the Government's programme and impact through member engagement and sector insight.

We maintained a funded partnership with six other organisations which form the Valuing People Alliance (VPA). 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. During the year, this work focused on co-production and improving the way the Department and its agencies reflected lived experience in policy making.

Through the Care Provider Alliance, we worked 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 national review of the Care Quality Commission's single assessment framework.

Other project examples included participation in the expert advisory group for quality assurance of the Oliver McGowan Mandatory Training Providers; the Skills for Care advisory group on delegated healthcare activity; and the NHS England expert reference group on STOMP STAMP professional guidance. Members also contributed to the development of bespoke pieces of work, including jointly funded activity at Labour Party Conference, to demonstrate the vital contribution of VCFSE organisations to the Government's health and care ambitions.

Governance, Operations, and Organisational Development - to ensure VODG is fit for purpose today and in the future.

Over the past year, VODG continued to strengthen its governance, organisational development and operational effectiveness, ensuring the charity remained resilient, responsive and well-positioned to deliver against its strategic priorities. Continuous improvement remained a key focus, with efficiencies and enhancements made across a range of systems, processes and ways of working. As the organisation reached the end of its current strategic period, this work also laid the foundations for the next phase of development.

Alongside the full trustee board, VODG operated two sub-committees to support strong governance and oversight. The Finance, Audit and Risk (FAR) Committee oversaw accounting policies, financial controls, external audit and the risk register, ensuring robust financial management and scrutiny. During the year, the former Remuneration Committee was renamed as the People and Pay Committee, reflecting its broader remit. This committee provided strategic oversight of VODG's ambition to be an excellent employer, also taking responsibility for trustee recruitment and development.

The People and Pay Committee led a comprehensive trustee review process in line with the Charity Governance Code, supporting continuous improvement in board effectiveness. These developments contributed to an ongoing improvement journey.

The organisation invested in its internal capacity through the expansion of the staff team. Two new roles - a Partnerships and Business Development Manager and a Business and Operations Coordinator - were recruited in response to significant growth across the organisation. These appointments strengthened organisational capacity, improved resilience across key functions and supported the delivery of an increasingly ambitious programme.

Operational development remained a priority throughout the year, with a continued focus on ensuring that systems and processes supported both current delivery and future growth. Work was undertaken to strengthen cyber resilience, including the development of our cyber resilience roadmap. Financial management processes were reviewed and enhanced, including a review of banking arrangements to ensure they were fit for purpose, with risks reviewed and interest rate returns on reserves optimised. In addition, the organisation brought the majority of its bookkeeping activity in-house, improving efficiency, oversight and financial control.

Risk management continued to be strengthened during the year. A comprehensive review of the organisational risk register, overseen by the Finance, Audit and Risk Committee, resulted in a more streamlined and accessible approach to identifying and managing risk. Trustees maintained a strong focus on financial sustainability and emerging risks, including the management of a VAT issue reported in the accounts (2024/25). We continue to ensure that the organisation is able to respond effectively to both anticipated and unforeseen challenges.

As VODG approached the end of its strategic cycle, the leadership team undertook a structured process of reflection, learning and forward planning. This included reviewing progress, assessing organisational effectiveness and identifying future priorities. There was a clear focus on embedding established programmes and ways of working, ensuring that the organisation built on its progress in a disciplined and sustainable way.

Overall, VODG ended the year in a strong position, with strengthened governance, improved operational systems and increased organisational capacity. These developments ensured that the organisation remained agile, well governed and capable of responding effectively to a complex and fast-changing environment, while providing a solid foundation for future growth and impact.

FUTURE PLANS

VODG concludes its 2024-26 strategic period in strong operational and governance health, having made substantial progress across its three operating areas: membership, policy and influencing, and operations and governance. The year ahead will be one of focus and consolidation, positioning the organisation as sustainable and future-ready, rather than pursuing change for its own sake.

VODG will embed the projects, programmes and ways of working established in recent years, recognising that disciplined, purposeful progression delivers more value than moving between priorities too quickly. Across the year the organisation will continue to harness its collective voice, strengthen data-driven approaches and build a resilient, sustainable organisation. We will do this alongside securing a full mandate to shape the next strategic cycle and ensure its future direction reflects the needs and ambitions of the whole membership.

Membership - VODG will strengthen its insight and intelligence capabilities to better understand members' evolving needs across the sectors in which they operate. In 2026/27 we will convene our second national 'Big Conversation' seeking views and mandates from members on the areas of work they wish to prioritise through VODG. This will enable from late 2026/27 and beyond an even further personalised, responsive offer and progress towards becoming a fully data-enabled membership body.

We will continue to expand our role as a convener, developing micro-communities and specialist networks that deepen collaboration, peer learning and collective intelligence. VODG will provide leadership that supports leaders of our member organisation to flourish. Corporate partnerships will be deepened and be selectively expanded, building a coherent, value-aligned framework rooted firmly in member priorities and the value they place on these relationships.

Policy and Influencing - VODG will continue to grow our reach and influence. We will seek to refresh our External Affairs Strategy to reflect policy priorities and the shifting political and economic environment in which members operate, nationally and locally in the areas where services for disabled people are delivered. We will further strengthen collaboration and refine member engagement in our policy and public affairs activity through a more integrated member offer alongside expanded policy forums and opportunities to directly inform policy and practice.

We will maximise opportunities to amplify the value of the VCFSE, testing and refining recently launched policy forums and strengthening the integration of policy across membership and our wider partnerships. Networks with civil servants, parliamentarians and other decision-makers will be deepened through high-impact advisory groups, alliances and coalitions. To support our members and to influence the environment within which they operate we will further embed our horizon-scanning so that VODG's collective voice - backed by data, evidence and case studies - is well placed to inform policy and practice, regulatory guidance and system change today and into the future. We will expand staff capacity and our reach through partnerships and digital tools.

Strategic and Developmental Projects and Programmes - we will continue to support our members and the wider sector through commissioned projects and programmes that aid improvement, learning and development. Building on the collaborative and member-led activity delivered in recent years, we will prioritise work that brings organisations together, generates evidence-based insight and makes a positive difference to the environment within which our members operate. This will include future benchmarking activities.

Alongside this, we will seek to diversify and increase VODG's non-membership income, contributing to our wider ambitions where this is consistent with our strategic approach and rooted firmly in the organisation's mission and values. A broader and more resilient income base will strengthen our capacity to invest in the programmes, partnerships and insight that members value most and align with VODG's strategic objectives.

Governance, Operations, and Organisational Development - VODG will enhance governance, financial reporting and accountability by preparing for and implementing the forthcoming Charity SORP requirements, improving reporting frameworks and evidencing impact more clearly to reinforce trust and support compliance. Building on the governance improvements delivered in the last period - including the establishment of the People and Pay Committee and the ongoing Finance, Audit and Risk Committee - we will embed work already initiated and update key organisational policies and contracts. We will continue to review our policies and processes in line with good practice and legal and regulatory developments. We will maintain continued investment in being an excellent employer to support staff wellbeing and development.

The Trustees are confident that this focused, forward-looking approach leaves VODG well prepared for the year ahead and well positioned to deliver its mission: to support members to achieve excellence and to influence those who can improve the environment in which they operate, in pursuit of an ambitious, trusted and vibrant voluntary sector that works together to enable disabled people to live the lives they choose.

VODG has an ambitious agenda, and we continue to strengthen our support for members while maximising our purpose and impact across the sectors in which they operate.

We aim to grow our membership further, strengthen our position as the national membership body for organisations supporting disabled people, and continue to develop our role as the 'go-to' organisation for members, partners and stakeholders on third sector disability service provision and leadership.

Our future plans build on the strong platform established over many years and will see us maintain the strategic direction set out at our most recent strategy refresh in January 2024.

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). During 2025/26, unrestricted reserves continued to support the embedding of this system into core operations, strengthening data capability, member insight and overall organisational efficiency.

During 2025/26, trustees maintained a planned and strategic approach to drawing on unrestricted reserves, ensuring that these resources were aligned to the organisation's reserves policy and supported VODG's long-term goals. These goals included sustainability, income diversification and organisational growth. This built on prior investments to further develop research with our members, policy work and our partnerships. As this report demonstrates the use of these resources has realised significant benefits for our members and the status of VODG in the sector.

Financial performance in 2025/26 was stronger than originally budgeted. This positive outcome was driven by growth across all core income streams: membership subscriptions, corporate partnerships, events and projects.

Membership income is the core and continues to provide a stable foundation as a result of growth and strong retention. Corporate partnership income supports VODG and has become a reliable income stream. Events and conference income similarly performed well, reflecting strong attendance and increased exhibitor and sponsor engagement.

Project income was driven by externally funded and member-led initiatives. While much of this income was offset by associated project expenditure, it reflects the organisation's ability to deliver additional activity and value for members.

Expenditure increased during the year in line with expanded activity levels. This included higher project-related costs, investment in staffing to support organisational growth, and the introduction of irrecoverable VAT and associated costs as new expenditure lines. These increases were managed within the context of overall financial performance.

As a result, the organisation moved from a planned deficit position of approximately £55,000 to a small surplus at year-end. This growth reflected strong capacity, and effective financial management. The underlying operating position was impacted by a previously reported error relating to the partial exemption of VAT, which was discovered during the transition from a third-party bookkeeper to managing accounts in-house.

Looking ahead our 2026/27 budget and longer-term financial forecasting for future years continues to reflect VODG's strong and stable position.

Trustees review our reserves at least annually. Our current reserves position remains aligned to the policy of maintaining approximately six months of core operating costs. At the end of 2025/26, reserve levels were broadly in line with the policy following an earlier round of planned strategic investment from unrestricted funds. The organisation ended the year in a resilient position, with improved financial performance, stronger income streams and a sustainable basis for future activity.

RESERVES POLICY

In recent years, as part of our strategy to secure the long-term sustainability of the organisation, trustees applied a minimum of six months' operating costs as unrestricted reserves. For 2025/26 the same policy was brought forward and again for 2026/27. For 2026/27 the target level of unrestricted reserves has been set at £334,747. This figure reflects updated forecasts for operating costs and planned activity for the year. A planned deficit of £18,070 is forecast for 2026/27 as VODG invests in its strategic priorities. As a result, unrestricted reserves are projected to reduce to by the end of the financial year.

Trustees consider this to be a planned and controlled use of reserves in support of the charity's long-term aims, impact and overall sustainability. Trustees, at least annually, review the reserves position against the agreed policy level including during budget setting.

At the year-end, the charity held unrestricted reserves of £330,115.

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 bonds.

PRINCIPAL RISKS AND UNCERTAINTIES

VODG's Leadership Team review risks at least monthly. Trustees also regularly review the risks faced by the charity at each full trustees' meeting and through our Finance, Audit and Risk Committee. The Finance, Audit and Risk Committee also hold responsibility for reviewing risks and undertaking periodic 'deep dive' assessments. There are additional interdependencies with the People and Pay Committee which also reviews and directly mitigates any people risks.

The risk management process critically examines our operational and strategic objectives and trustees ultimately agree targets for risk tolerance and mitigations.

The principal risk we have identified relates 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 outcomes described in this report all go towards mitigating this primary risk.

REMUNERATION OF KEY MANAGEMENT PERSONNEL

Each year staff remuneration is reviewed by the People and Pay Committee. 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.

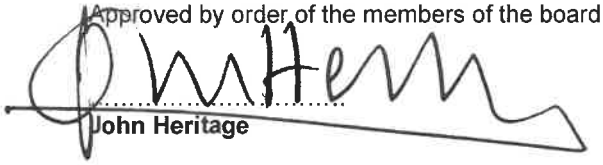
The Trustees' Report has been prepared in accordance with the provisions applicable to entities subject to the small companies' regime.

Statement of Funds

Restricted funds are held by the charity to support dedicated activity to address sector issues. We had one restricted fund from the Digital Care Hub. These funds were received for member engagement and development of our digital, security and AI hub related activity.

The Health and Wellbeing Alliance was extended for a further year. This grant was received as part of the Valuing People Alliance which sits within the VCFSE Health and Wellbeing Alliance. It supported reactive and proactive project and communication activity with VODG members, as commissioned by the Department of Health and Social Care, NHS England and UK Health Security Agency.

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



John Heritage

Chair of the Board of Trustees

Date: 26/9/2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2026

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 year. 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:

.....
John Heritage (Chair)

Date: 26/9/2026

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2026

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 2026.

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: 30th September 2026

Rachel Doyle

ACA DChA

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

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Income from:					
Charitable activities	4	**653,746**	**5,000**	**658,746**	*408,954*
Other trading activities	5	**33,010**	**-**	**33,010**	*19,529*
Investments	6	**13,144**	**-**	**13,144**	*6,700*
Total income		**699,900**	**5,000**	**704,900**	*435,183*
Expenditure on:					
Charitable activities		**703,352**	**-**	**703,352**	*579,189*
Total expenditure		**703,352**	**-**	**703,352**	*579,189*
Net (expenditure)/income		**(3,452)**	**5,000**	**1,548**	*(144,006)*
Transfers between funds	16	**5,000**	**(5,000)**	**-**	*-*
Net movement in funds		**1,548**	**-**	**1,548**	*(144,006)*
Reconciliation of funds:					
Total funds brought forward		**328,567**	**-**	**328,567**	*472,573*
Net movement in funds		**1,548**	**-**	**1,548**	*(144,006)*
Total funds carried forward		**330,115**	**-**	**330,115**	*328,567*

All income and expenditure derive from continuing activities.

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

The notes on pages 21 to 37 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 MARCH 2026

	Note	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Intangible assets	11		**14,229**		*23,215*
Tangible assets	12		**232**		*931*
			14,461		*24,146*
Current assets					
Debtors	13	**66,226**		*127,064*	
Investments	14	**159,159**		*217,671*	
Cash at bank and in hand		**222,870**		*206,113*	
		448,255		*550,848*	
Current liabilities					
Creditors: amounts falling due within one year	15	**(132,601)**		*(246,427)*	
Net current assets			**315,654**		*304,421*
Total net assets			**330,115**		*328,567*
Charity funds					
Unrestricted funds	16		**330,115**		*328,567*
Total funds			**330,115**		*328,567*

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:

.....
John Heritage (Chair)

Date: 26/1/2026

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	*2025* *£*
Cash flows from operating activities		
Net cash used in operating activities	**3,613**	*(135,954)*
Cash flows from investing activities		
Dividends, interests and rents from investments	**13,144**	*6,700*
Net cash provided by investing activities	**13,144**	**6,700**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**16,757**	**(129,254)**
Cash and cash equivalents at the beginning of the year	**206,113**	*335,367*
Cash and cash equivalents at the end of the year	**222,870**	*206,113*

The notes on pages 21 to 37 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

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 6th Floor, 2 London Wall Place, London, EC2Y 5AU.

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.

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.

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.

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. 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.

4. Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £
Membership	439,928	-	**439,928**
Strategic and developmental projects and programmes	127,093	5,000	**132,093**
Corporate partnerships	86,725	-	**86,725**
Total 2026	653,746	5,000	**658,746**

	Unrestricted funds 2025 £	*Total funds 2025 £*
Membership	*347,804*	*347,804*
Strategic and developmental projects and programmes	*27,650*	*27,650*
Corporate partnerships	*33,500*	*33,500*
Total 2025	*408,954*	*408,954*

5. Income from other trading activities

	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Events	33,010	**33,010**	*19,529*

6. Investment income

	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Bank interest receivable	13,144	**13,144**	*6,700*

7. Analysis of expenditure by activities

	Activities undertaken directly 2026 £	Support costs 2026 £	Total funds 2026 £
Charitable activities	587,156	116,196	**703,352**

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

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable Activities 2026 £	Total funds 2026 £	*Total funds 2025 £*
Staff costs	413,126	**413,126**	*322,530*
Information materials	1,112	**1,112**	*1,215*
Meetings and events	66,291	**66,291**	*45,633*
Projects	93,179	**93,179**	*59,138*
VAT error correction	13,448	**13,448**	*79,293*
Total 2026	587,156	**587,156**	*507,809*

Analysis of support costs

	Charitable Activities 2026 £	Total funds 2026 £	*Total funds 2025 £*
Depreciation and amortisation	9,685	**9,685**	*10,212*
Office and administration	25,986	**25,986**	*29,269*
Governance costs	6,626	**6,626**	*6,727*
Communications	4,207	**4,207**	*3,637*
Voice and impact	50,450	**50,450**	*21,535*
Bad debts	2,529	**2,529**	-
Irrecoverable VAT	16,713	**16,713**	-
Total 2026	116,196	**116,196**	*71,380*

8. Governance costs

	2026 £	2025 £
Legal and professional fees	**3,426**	*4,527*
Independent examiner's remuneration - current year examination fee	**2,900**	*2,200*
Independent examiner's remuneration - prior year under/(over) accrual	**300**	-
Total	**6,626**	*6,727*

9. Trustees' and key management personnel remuneration and expenses

During the year, no trustees received any remuneration or other benefits *(2025 - £NIL)*.

The total amount of employee benefits received by key management personnel was £331,758 (2025: £281,256) The Charity considers its key management personnel to comprise;

- Trustees
- Senior Management

During the year ended 31 March 2026, one trustee was reimbursed £53 for travel expenses *(2025 - £64)*.

10. Staff costs

	2026 £	2025 £
Wages and salaries	**348,365**	*273,316*
Social security costs	**36,097**	*26,054*
Defined contribution pension costs	**28,664**	*23,160*
	413,126	*322,530*

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

	2026 No.	2025 No.
Direct staff	**7**	*5*

10. Staff costs (continued)

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

	2026 No.	*2025 No.*
In the band £70,001 - £80,000	-	*2*
In the band £80,001 - £90,000	**2**	-
In the band £110,001 - £120,000	-	*1*
In the band £130,001 - £140,000	**1**	-

11. Intangible assets

	Computer software £
Cost	
At 1 April 2025	**44,931**
At 31 March 2026	**44,931**
Amortisation	
At 1 April 2025	**21,716**
Charge for the year	**8,986**
At 31 March 2026	**30,702**
Net book value	
At 31 March 2026	**14,229**
At 31 March 2025	*23,215*

12. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 April 2025	**15,540**
At 31 March 2026	**15,540**
Depreciation	
At 1 April 2025	**14,609**
Charge for the year	**699**
At 31 March 2026	**15,308**
Net book value	
At 31 March 2026	**232**
At 31 March 2025	*931*

13. Debtors

	2026 £	*2025 £*
Due within one year		
Trade debtors	**44,053**	*121,833*
Prepayments	**22,173**	*5,231*
	66,226	*127,064*

14. Current asset investments

	2026 £	*2025 £*
Listed investments	**159,159**	*217,671*

15. Creditors: Amounts falling due within one year

	2026 £	2025 £
Trade creditors	**35,948**	*7,943*
Other taxation and social security	**24,758**	*97,862*
Other creditors	**14,900**	*13,801*
Accruals and deferred income	**56,995**	*126,821*
	132,601	*246,427*

	2026 £	2025 £
Deferred income at 1 April 2025	**114,123**	-
Resources deferred during the year	**54,095**	*124,621*
Amounts released from previous periods	**(114,123)**	*(10,498)*
	54,095	*114,123*

Income deferred at the year-end relates to Project and conference income received in advance of the 2026/27 financial period.

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2026 £
Unrestricted funds					
Designated funds					
Equity, diversity and inclusion	**20,394**	**-**	**-**	**(20,394)**	**-**
General funds					
General Funds	**308,173**	**699,900**	**(703,352)**	**25,394**	**330,115**
Total Unrestricted funds	**328,567**	**699,900**	**(703,352)**	**5,000**	**330,115**
Restricted funds					
Digital Care Hub	**-**	**5,000**	**-**	**(5,000)**	**-**
Total of funds	**328,567**	**704,900**	**(703,352)**	**-**	**330,115**

16. Statement of funds (continued)

Statement of funds - prior 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*	-
	20,394	-	*(50,000)*	*50,000*	*20,394*
Unrestricted funds					
General Funds	*452,179*	*435,183*	*(529,189)*	*(50,000)*	*308,173*
Total Unrestricted funds	*472,573*	*435,183*	*(579,189)*	-	*328,567*

The Digital Care Hub funds were received for member engagement and development of our digital, security and AI hub related activity. Additional funding was received during the year and allocated against previous expenditure on the project.

The Equity, diversity and inclusion was transferred to general reserves to support various projects during the year.

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.

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	Total funds 2026 £
Tangible fixed assets	232	**232**
Intangible fixed assets	14,229	**14,229**
Current assets	448,255	**448,255**
Creditors due within one year	(132,601)	**(132,601)**
Total	330,115	**330,115**

Analysis of net assets between funds - prior 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*

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

	2026 £	*2025* *£*
Net income/expenditure for the year (as per Statement of Financial Activities)	**1,548**	*(144,006)*
Adjustments for:		
Depreciation charges	**699**	*1,226*
Amortisation charges	**8,986**	*8,986*
Dividends, interests and rents from investments	**(13,144)**	*(6,700)*
Decrease/(increase) in debtors	**119,350**	*(180,673)*
Increase/(decrease) in creditors	**(113,826)**	*185,213*
Net cash provided by/(used in) operating activities	**3,613**	*(135,954)*

19. Analysis of cash and cash equivalents

	2026 £	*2025* *£*
Cash in hand	**222,870**	*206,113*
Total cash and cash equivalents	**222,870**	*206,113*

20. Analysis of changes in net debt

	At 1 April 2025 £	Cash flows £	At 31 March 2026 £
Cash at bank and in hand	**206,113**	**16,757**	**222,870**
Liquid investments	**217,671**	**(58,512)**	**159,159**
	423,784	**(41,755)**	**382,029**

21. Related party transactions

Other than trustee and key management personnel transactions detailed in Note 9, there was one related-party transaction during the year *(2025: £NIL)*. During the year, Avenues Group, a related party by virtue of a trustee being on the board of VODG received £600 from VODG for services that supported our contribution of the Care Quality Commission's review of the Single Assessment Framework.

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 arm's 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.