Company Registration No 1998105 (England & Wales)
Charity No 517766

DUDLEY COUNCIL FOR VOLUNTARY SERVICE

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

DUDLEY COUNCIL FOR VOLUNTARY SERVICE

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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DUDLEY COUNCIL FOR VOLUNTARY SERVICE

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2026

Directors and Trustees (during the year ended 31 March 2026 and to date)	Mrs. S.A. Huband Miss A.E Adams Mr. D.R. Lidington Mrs. A.J. Sayer Miss K.L. Fielder Miss J.M Bradley Mrs. A. Khalid Mrs. M. E. J. Turner Mrs J.H. Clarke MBE Mrs. K. Jones Mr B.T. Cole Mr G.M. Jones (passed away 2 January 2026) Miss A. Baker-Barnes (appointed 23 October 2025) Mr T.J. Sunter (appointed 23 October 2025)
Chairman	Mrs. M. E. J. Turner
Vice Chairman	Mrs. K. Jones
Secretary/Chief Officer	Mr. A. J. Gray
Company Number	1998105
Charity Number	517766
Registered Office	7 Albion Street Brierley Hill West Midlands DY5 3EE
Auditors	BK Plus Audit Limited Azzurri House Walsall Road Aldridge Walsall West Midlands WS9 0RB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report with the financial statements of the charitable company and group for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The legal and administrative information set out on page 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities (FRS102).

Objectives and activities
The charity's object and its principal activity continues to be that of promoting any charitable purpose for the benefit of the community within the Metropolitan Borough of Dudley and, in particular, the advancement of education, the furtherance of health and the relief of poverty, distress and sickness, to promote and organise co-operation in the achievement of such purposes and, to that end, to bring together in Council representatives of the statutory and voluntary organisations engaged in the furtherance of such purposes within the area of benefit.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE
The charity's aims are to assist the voluntary sector within the Metropolitan Borough of Dudley.

Working in partnership with others continues to be a cornerstone of the company's work.

During the year the company played a major role in the following initiatives, to name but a few:

- Integrated Plus
- High Intensity User Project
- Community Bridge Project
- Health Watch
- Carers
- Health and Wellbeing Board
- Health and Social Care Partnership
- Integrated Care Board
- Big Lottery Fund – Emergent Cultures
- Combined Partnership LLP
- Refugee & Migrant Network
- Dudley Young Health Champions
- School For Climate Justice

The company maintained its representative role in the strategic engagement arena, supporting such bodies as Dudley Health and Care Partnership, Safe and Sound Partnership, Integrated Care Partnership and Children's Partnership. Relationships with local voluntary and community organisations were maintained and strengthened through the continued facilitation of several local networks. The charity monitors its success by use of polls and surveys. In addition, specific reports are prepared for the funders on several projects.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

ACHIEVEMENT AND PERFORMANCE (CONTINUED)

Further developed placed based working across the 5 townships.
Further developed and facilitated Dudley Refugee and Asylum Seeker network.
Facilitated Mental Health forum for the borough.
Supported the implementation of the Dudley placed based partnership and it's engagement with the VCS and strengthened relationships with the Integrated Care System (ICS) for the Black Country.

FINANCIAL REVIEW

The company is grateful as always for the continued support of Dudley MBC, NHS Black Country ICB and Big Lottery Fund.

The continuing restriction of public sector finances makes it important for the charity to continue its efforts to The company is grateful as always for the continued support of Dudley MBC, NHS Black Country ICB, Joseph Rowntree Foundation and Big Lottery Fund.

The continuing restriction of public sector finances makes it important for the charity to continue its efforts to diversify income streams.

All of our restricted fund projects are of course reliant on continuing grant income, as are our activities relating to Integrated Plus and High Intensity User projects. Our core activities are partly grant funded topped up by other income we are able to attract and utilisation of reserves held if considered appropriate.

The company acknowledges the continuing funding from Big Lottery Fund for its support for the Emergent Cultures projects together with funding from Arts Council England and Joseph Rowntree Foundation. Details of both are included in note 25.

Grants Payable

The company does not make grants from its unrestricted funds. It does, however, administer various funds on behalf of statutory partners as and when requested. Such funds are treated as restricted in the accounts and a description of their purpose is stated in note 25 to the accounts. The company will promote such funds through its networks and facilitate panels to scrutinise and assess applications. Grants are all paid to organisations within the voluntary sector and not to individuals (with the exception of Personal Health Budget and Household Support Grant allocations).

Reserves policy

The charitable group's funds at 31 March 2026 were as listed below.

	£
Restricted funds detailed in note 23	583,658
Designated funds detailed in note 24	415,000
General funds invested in fixed assets	47,842
General funds in current assets – free reserves	581,358
Total funds	1,627,858

The trustees have established a policy whereby the unrestricted funds not designated for the next 12 months or invested in fixed assets, should be maintained at 6 months of the resources expended on core services. This level has been chosen as quarterly grants do not cover core costs and this will give an adequate buffer whilst any necessary re-organisation is implemented. On this basis the required level of free reserves at 31 March 2026 was £315,000 and the actual level of free reserves was £581,358.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

Investments
Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

Plans for Future Periods
The charity plans to continue its activities outlined above subject to adequate funding being secured.
The trustees are constantly aware of the need to support any voluntary organisation within the Borough and in so doing make full use of the company's expertise and utilisation of its financial assets to that end. DCVS remains firmly committed to its members and also to its continuing involvement in the ever-increasing strategic agenda.

Discussions are continuing in respect of possible further transfers/management of assets to further diversify potential income streams.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document
The charity is constituted as a company limited by guarantee and governed under its Memorandum and Articles of Association. The liability of the members is limited to a sum not exceeding £1 in the event of the company being wound up.

Recruitment and Appointment of Trustees
All directors of the company are also trustees of the charity and there are no other trustees. All of the trustees serving during the year are listed on page 2. Elections to the Executive Committee take place at each AGM when one third retire but are eligible for re-election. The Board has power to appoint directors or trustees if it considers it necessary so to do. Potential trustees are nominated by and from within the membership.

Trustee Induction and Training
Trustees are already familiar with the work of the charity having come from within the voluntary sector.
All new trustees attend an induction session facilitated by the Chairman and Chief Officer, covering the obligations of trustees, key documents relating to the operation of the charity, funding and future plans and objectives.

Trustees insurance
The charity provides third party indemnity provision for the trustees.

Organisational Structure
The charity is organised so that the directors/trustees, who include 3 honorary officers, meet regularly to manage its affairs and formulate the policy of the charity and its subsidiary companies. The Chief Officer/Company Secretary manages the day to day administration of the charity assisted by their staff. DCVS is grateful, also, to a number of volunteers who assist in various capacities. In addition, each Board member is assigned to either the Finance and General Purpose or Staffing Sub-Committee. These committees also meet quarterly and report to the next Board meeting.

The company holds three annual 'Away Days' for (1) trustees, (2) staff and (3) trustees and staff combined.

Statement of Public Benefit
The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance,

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

Arrangements for setting key management and personnel remuneration
The Staffing Sub-Committee is charged with setting remuneration of key management personnel, referring to published pay scales and job roles, comparisons amongst the DCVS network and any other advice or guidance they feel necessary.

Risk Management
The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to mitigate those risks. Internally, there are nominated senior staff responsible for Health and Safety compliance, qualified first aiders, regular staff meetings and a staff led I.T. sub-group. Formal policies e.g. Data Protection, Lone Working, Financial Procedures, and General Data Protection Regulation are regularly reviewed and updated, where necessary.

As explained in the financial review the continuance of certain projects depends on the availability of continuing grant income. If grants for core activities ceased there is sufficient buffer to enable the charity to continue whilst the trustees consider how to restructure.

Statement of trustees' responsibilities
The trustees (who are also directors of Dudley Council for Voluntary Service 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 which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and group 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 charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

Independent Auditors
A resolution proposing that BK Plus Audit Limited be reappointed as group auditors of the company will be put to the Annual General Meeting.

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

By order of the Board

……..

Mrs. M. E. J. Turner Chairman

22 October 2026

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE

Opinion

We have audited the financial statements of Dudley Council for Voluntary Service (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2026 which comprise the Group Statement of Financial Activities (incorporating the group income and expenditure account), the Group and the Company Balance Sheet, the Group Cash Flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)

Other information (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the report of the trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit: or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the report of the trustees, and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)

Responsibilities of trustees (continued)

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

- enquiry of management as to any knowledge of actual, suspected or alleged fraud
- enquiry of management as to any actual or potential litigation
- enquiry of management of any instances of non-compliance with laws and regulations
- performing audit work over the risk of management override of controls
- evaluating significant transactions outside the normal course of trade

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF DUDLEY COUNCIL FOR VOLUNTARY SERVICE (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Williams FCCA (Senior Statutory Auditor) 22 October 2026
for and on behalf of BK Plus Audit Limited
Azzurri House
Walsall Road
Aldridge
Walsall
West Midlands
WS9 0RB

Statutory Auditor

BK Plus Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

DUDLEY COUNCIL FOR VOLUNTARY SERVICE

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

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
INCOME					
Income and endowments from:					
Donations and legacies	**4**	37,500	-	37,500	37,500
Charitable activities	**5**	1,011,349	1,130,490	2,141,839	2,543,819
Other trading activities	**6**	873,194	-	873,194	686,797
Other income	**7**	27,059	-	27,059	81,465
Investment income	**8**	32,418	-	32,418	39,432
Total incoming resources		1,981,520	1,130,490	3,112,010	3,389,013
EXPENDITURE					
Charitable activities	**9**	1,138,474	1,068,678	2,207,152	2,533,134
Other trading activities	**10**	753,000	-	753,000	706,979
Total resources expended		1,891,474	1,068,678	2,960,152	3,240,113
NET INCOME/(EXPENDITURE) BEFORE TAXATION		90,046	61,812	151,858	148,900
Taxation	**12**	-	-	-	1,330
NET INCOME/(EXPENDITURE) AFTER TAXATION		90,046	61,812	151,858	150,230
Transfers between funds	**23**	-	-	-	-
Net movement in funds		90,046	61,812	151,858	150,230
Total funds brought forward	**23**	954,154	521,846	1,476,000	1,325,770
TOTAL FUNDS CARRIED FORWARD	**23**	1,044,200	583,658	1,627,858	1,476,000

All income and expenditure derive from continuing activities.

The statement of financial activities included all gains and losses recognised during the year.

The notes on pages 16 to 33 form part of these financial statements.

DUDLEY COUNCIL FOR VOLUNTARY SERVICE

GROUP BALANCE SHEET AS AT 31 MARCH 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Fixed assets					
Tangible assets	**16**	47,843	179,690	227,533	247,327
		47,843	179,690	227,533	247,327
Current assets					
Stock	**18**	12,767	-	12,767	11,265
Debtors	**19**	820,148	648,000	1,468,148	826,706
Cash at bank and in hand		590,991	379,092	970,083	839,718
		1,423,906	1,027,092	2,450,998	1,677,689
Creditors: amounts falling due within one year	**20**	426,505	623,124	1,049,629	447,973
Net current assets		997,401	403,968	1,401,369	1,229,716
Provision for deferred taxation	**21**	1,043	-	1,043	1,043
Net assets		1,044,200	583,658	1,627,858	1,476,000
Funds					
Unrestricted funds:					
General	**23**	629,200	-	629,200	539,154
Designated	**23&24**	415,000	-	415,000	415,000
Restricted funds	**23**	-	583,658	583,658	521,846
		1,044,200	583,658	1,627,858	1,476,000

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 16 to 33 form part of these financial statements.

Company registration number 1998105.

The financial statements were approved by the Board of Trustees on 22 October 2026 and were signed on its behalf by:

……..
Mrs M.E.J. Turner
Director/Trustee

DUDLEY COUNCIL FOR VOLUNTARY SERVICE

COMPANY BALANCE SHEET AS AT 31 MARCH 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Fixed assets					
Tangible assets	**16**	47,273	179,690	226,963	243,399
Investments	**17**	200	-	200	200
		47,473	179,690	227,163	243,599
Current assets					
Debtors	**19**	1,026,253	648,000	1,674,253	1,041,891
Cash at bank and in hand		98,298	379,092	477,390	390,608
		1,124,551	1,027,092	2,151,643	1,432,499
Creditors: amounts falling due within one year	**20**	127,783	623,124	750,907	203,415
Net current assets		996,768	403,968	1,400,736	1,229,084
Net assets		1,044,241	583,658	1,627,899	1,472,683
Funds					
Unrestricted funds					
General	**23**	629,241	-	629,241	535,837
Designated	**23&24**	415,000	-	415,000	415,000
Restricted funds	**23**	-	583,658	583,658	521,846
		1,044,241	583,658	1,627,899	1,472,683

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The notes on pages 16 to 33 form part of these financial statements.

Company registration number 1998105.

The financial statements were approved by the Board of Trustees on 22 October 2026 and were signed on its behalf by:

……..
Mrs M.E.J. Turner
Director/Trustee

DUDLEY COUNCIL FOR VOLUNTARY SERVICE

GROUP CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 Group £	2026 Company £	2025 Group £	2025 Company £
Cash flows from operating activities:					
Cash generated/(absorbed) from operations		97,947	58,027	255,952	(5,902)
Net cash provided by (used in) operating activities		97,947	58,027	255,952	(5,902)
Cash flows from investing activities					
Purchase of tangible fixed assets		-	-	(158,259)	(158,259)
Sale of tangible fixed assets		-	-	-	-
Interest received		32,418	28,756	39,432	36,688
Net cash provided by (used in) investing activities		32,418	28,756	(118,827)	(121,571)
Change in cash and cash equivalents in the reporting period		130,365	86,783	137,125	(127,473)
Cash and cash equivalents at the beginning of the reporting period		839,718	390,608	702,593	518,081
Cash and cash equivalents at the end of the reporting period		970,083	477,390	839,718	390,608

NOTES TO THE GROUP CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026

Cash generated/(absorbed) from operations

	2026 Group £	2026 Company £	2025 Group £	2025 Company £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	151,858	155,216	150,230	154,462
Adjustments for:				
Depreciation charges	19,795	16,436	22,203	16,641
Interest received	(32,418)	(28,756)	(39,432)	(36,688)
Movement in deferred tax	-	-	(1,330)	-
Decrease/ (Increase) in stocks	(1,502)	-	803	-
Decrease/(Increase) in debtors	(641,442)	(632,362)	66,966	(201,632)
(Decrease)/Increase in creditors	601,656	547,492	56,512	61,315
Net cash provided by (used in) operating activities	97,947	58,027	255,952	(5,902)

1 Statutory Information

Dudley Council for Voluntary Service is a private company, limited by guarantee without share capital, registered in England and Wales.

The presentation currency of the accounts is the Pound Sterling (£), rounded to the nearest pound.

2 Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The company meets the definition of a public benefit entity under FRS102.

Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiaries on a line by line basis. A separate statement of financial activities and income and expenditure account for the charity has not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

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 trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore consider that it is appropriate for the financial statements to be prepared on the going concern basis.

Income

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

Where the terms of a grant or service level agreement state that the charity is not entitled to the income until the project commences the income received for projects which have not commenced is deferred and carried forward in creditors in a Deferred Income Account.

Individual projects receiving grants of less than £20,000 are aggregated in the Small Grants restricted fund for the purposes of these accounts but are separately recorded within the accounting records.

Donated facilities are included in the accounts at a notional figure where the trustees are able to estimate the value of the facilities received.

Other income is accounted for on a receivable basis.

Interest receivable is accounted for on an accruals basis.

Trading income is accounted for on the accruals basis.

2. Accounting policies (continued)

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenses are allocated to projects or core services as they are incurred.

Where expenses are incurred which relate to more than one of the charity's activities these are allocated between projects and core services on the following bases:

Staff costs	Percentage of time spent on each activity
Premises costs	Number of rooms occupied
Other expenses	Percentage usage

Expenses allocated to projects are divided between the individual projects on the basis of the size of the project as measured by the amount of grant income.

Tangible fixed assets
Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Leasehold property improvements	over the term of the lease	
Fixtures and fittings	25% and 33⅓ % p.a.	straight line basis
Office equipment	25% p.a.	straight line basis
Computer equipment	33⅓ % p.a.	straight line basis

Expenditure of less than £1,000 per item is not capitalised but is written off in the year in which it is incurred.

Capital grants
Specific grants in connection with capital expenditure are credited to a restricted fund if the asset purchased is subject to restrictions as to its use. A designated fixed asset fund has been created for other fixed assets funded by grants. Depreciation on fixed assets funded by grants is charged against the corresponding restricted or designated fund.

Stock
Stocks are stated at the lower of cost on a first in first out basis and net realisable value. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Investments
Investments in subsidiaries are measured at cost less impairment. Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

2. Accounting policies (continued)

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Financial instruments
The charity and group only have the financial assets and liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are recognised at transition value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation
The charity is exempt from corporation tax on its charitable activities, but has limited exemption on its trading activities. The subsidiary companies are liable to corporation tax on their trading activities.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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

Designated funds are funds that the trustees have designated for a specific purpose.

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

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

Critical accounting estimates and areas of judgement
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3 Summary financial performance of the charity alone:

	Note	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
INCOME					
Income and endowments from:					
Donations and legacies	**4**	37,500	-	37,500	37,500
Charitable activities	**5**	1,011,349	1,130,490	2,141,839	2,543,819
Gift aid receipts from trading subsidiaries		142,845	-	142,845	42,847
Other trading activities		53,551	-	53,551	57,475
Other income	**7**	27,059	-	27,059	208,076
Investment income	**8**	28,756	-	28,756	36,688
Total incoming resources	**23**	1,301,060	1,130,490	2,431,550	2,926,405
EXPENDITURE					
Charitable activities	**9**	1,138,474	1,068,678	2,207,152	2,533,134
Other trading activities		69,182	-	69,182	238,809
Total resources expended	**23**	1,207,656	1,068,678	2,276,334	2,771,943
NET INCOME/(EXPENDITURE)		93,404	61,812	155,216	154,462
Transfers between funds		-	-	-	-
Net movement in funds		93,404	61,812	155,216	154,462
Total funds brought forward	**23**	950,837	521,846	1,472,683	1,318,221
TOTAL FUNDS CARRIED FORWARD		1,044,241	583,658	1,627,899	1,472,683

4 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Donated facilities	37,500	-	37,500	37,500
	37,500	-	37,500	37,500

Donated facilities represent notional rent for the charity's offices. These are provided rent free by Dudley Metropolitan Borough Council (Dudley MBC).
A corresponding notional rent expense is included in charitable expenditure.

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

5 Income from charitable activities
Group and Company

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Core Services	1,011,349	-	1,011,349	1,131,984
Goods and Services	-	-	-	-
Children's' Officer	-	178,619	178,619	123,205
Small Grants	-	25,750	25,750	107,110
Carers' Co-Coordinator	-	43,928	43,928	43,928
East Coseley	-	-	-	16,018
Healthwatch Dudley	-	206,225	206,225	222,505
Emergent Cultures	-	361,696	361,696	276,054
Winter Warmth	-	257,272	257,272	200,000
Refurbishment Fund	-	-	-	-
Migrant Community Support	-	-	-	160,000
Community Cohesion	-	57,000	57,000	-
Peer to Peer Support		-	-	263,015
	1,011,349	1,130,490	2,141,839	2,543,819

6 Income from other trading activities - Group

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Office rentals and room hires	190,581	-	190,581	165,984
Catering and refreshments	451,061	-	451,061	367,595
Sales of tickets and services	231,552	-	231,552	153,218
	873,194	-	873,194	686,797

Rental and room hire income is generated from the DY1 building and Brierley Hill Civic Hall, properties leased from Dudley MBC under the asset transfer regulations. All other trading income has been generated from Brierley Hill Civic Hall.

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

7 Other income

Group	**Unrestricted funds 2026**	**Restricted funds 2026**	**Total 2026**	**Total 2025**
	£	**£**	**£**	**£**
Other income	27,059	-	27,059	81,465

Company	**Unrestricted funds 2026**	**Restricted funds 2026**	**Total 2026**	**Total 2025**
	£	**£**	**£**	**£**
Other income	27,059	-	27,059	208,076

Other income in 2025 included wages and salaries recharged to the trading subsidiary.

8 Interest receivable

Group	**Unrestricted funds 2026**	**Restricted funds 2026**	**Total 2026**	**Total 2025**
	£	**£**	**£**	**£**
Bank and other interest	32,418	-	32,418	39,432
Company				
Bank and other interest	28,756	-	28,756	36,688

9 Expenditure on Charitable activities

Company	**Unrestricted funds 2026**	**Restricted funds 2026**	**Total 2026**	**Total 2025**
	£	**£**	**£**	**£**
Human resources	812,339	432,020	1,244,359	1,202,979
Operational costs	68,919	253,345	322,264	342,214
Grants paid	76,626	318,214	394,840	690,364
	957,884	1,003,579	1,961,463	2,235,557
Support costs	**£**	**£**	**£**	**£**
Premises costs	60,480	32,822	93,302	83,327
Professional costs	23,686	-	23,686	58,679
General costs	52,644	20,622	73,266	103.689
Depreciation	4,781	11,655	16,436	16,641
Governance costs (note 11)	38,999	-	38,999	35,241
	180,590	65,099	245,689	297,577
Charitable activities	1,138,474	1,068,678	2,207,152	2,533,134

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

10 Expenditure on other trading activities

All unrestricted	Office rentals and room hire £	Catering and refreshments £	Sales of tickets and commission £	Total 2026 £	2025 £
Purchases	-	258,261	-	258,261	208,148
Human resources	-	288,067	-	288,067	248,265
Operational costs	2,623	-	28,379	31,002	39,791
Premises costs	56,047	-	44,860	100,907	170,944
Professional costs	3,628	-	16,709	20,337	8,009
General costs	6,884	-	44,183	51,067	26,260
Depreciation	-	-	3.359	3,359	5,562
	69,182	546,328	137,490	753,000	706,979

11 Governance costs

Core services	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Staff costs	14,376	-	14,376	14,497
Printing, stationery & advertising	-	-	-	3,862
Accountancy and audit fees	28,251	-	28,251	16,882
	42,627	-	42,627	35,241

12 Taxation

Analysis of the tax charge

The tax charge on the net income for the year was as follows.

	2026 £	2025 £
Deferred tax credit /(charge)	-	1,330
	-	1,330

13 Trustees' remuneration and benefits

No travel expenses were reimbursed during the year (2025 - £Nil).

Mr. G.M. Jones, the former treasurer, who passed away on 2 January 2026, received £17,673 (2025 - £33,396) for accountancy and administration services provided. This is in accordance with an agreement with the Charity Commission dated 24 April 2007.

The amount owed to G.M. Jones at 31 March 2026 was £Nil (2025 - £7,223).

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

14 Employees and staff costs

The total emoluments (including monetary and non-monetary benefits-in-kind) of employees during the year were:	2026 Group £	2026 Company £	2025 Group £	2025 Company £
Emoluments	1,322,069	1,068,734	1,131,835	1,046,051
Employers' National Insurance contributions	151,705	128,189	108,061	107,988
Pension contributions	70,220	59,002	64,964	61,333
Healthcare	2,810	2,810	2,104	2,104
	1,546,804	1,258,735	1,306,964	1,217,476

The average number of employees during the year was:	2026 Group	2026 Company	2025 Group	2025 Company
Charitable activities	27	27	29	29
Management and administration	2	2	2	2
Trading activities	27	-	25	17
	56	29	56	48
Full time equivalents				
Charitable activities	29	27	29	29
Management and administration	2	2	2	2
Trading activities	13	-	14	10
	44	29	45	41

	2026 Group £	2026 Company £	2025 Group £	2025 Company £
Total benefits received by key management personnel	199,042	143,241	187,528	187,528

Number of employees receiving benefits in excess of £60,000	2026 Group	2026 Company	2025 Group	2025 Company
Emoluments £60,000-£70,000	1	1	1	1

Staff costs in 2025 includes employees recharged to the trading company.

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

15 COMPARATIVES FOR THE GROUP STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
INCOME			
Income and endowments from:			
Donations and legacies	37,500	-	37,500
Charitable activities	981,984	1,561,835	2,543,819
Other trading activities	686,797	-	686,797
Other income	81,465	-	81,465
Investment income	39,432	-	39,432
Total incoming resources	1,827,178	1,561,835	3,389,013
EXPENDITURE			
Charitable activities	1,067,558	1,465,576	2,533,134
Other trading activities	706,979	-	706,979
Total resources expended	1,774,537	1,465,576	3,240,113
NET INCOME/(EXPENDITURE) BEFORE TAXATION	52,641	96,259	148,900
Taxation	1,330	-	1,330
NET INCOME /(EXPENDITURE) AFTER TAXATION	53,971	96,259	150,230
Transfers between funds	21,898	(21,898)	-
Net movement in funds	75,869	74,361	150,230
TOTAL FUNDS CARRIED FORWARD			
Net (outgoing)/ incoming resources for the year			
Funds brought forward as at 1 April 2024	878,285	447,485	1,325,770
Funds carried forward as at 31 March 2025	954,154	521,846	1,476,000

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

16 Tangible fixed assets

Group	Leasehold property improve-ments £	Fixtures and fittings £	Office equipment £	Computer equipment £	Totals £
Cost					
At 1 April 2025	305,103	71,223	2,563	26,829	405,718
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2026	305,103	71,223	2,563	26,829	405,718
Depreciation					
At 1 April 2025	64,608	67,295	2,563	23,924	158,390
Charge for the year	14,817	3,359	-	1,619	19,795
Disposals	-	-	-	-	-
At 31 March 2026	79,425	70,654	2,563	25,543	178,185
Net Book Values					
At 31 March 2026	225,678	569	-	1,286	227,533
At 31 March 2025	240,495	3,927	-	2,905	247,327

Company	Leasehold property improve-ments £	Fixtures and fittings £	Office equipment £	Computer equipment £	Totals £
Cost					
At 1 April 2025	305,103	20,620	2,563	26,829	355,115
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2026	305,103	20,620	2,563	26,829	355,115
Depreciation					
At 1 April 2025	64,609	20,620	2,563	23,924	111,716
Charge for the year	14,817	-	-	1,619	16,436
Disposals	-	-	-	-	-
At 31 March 2026	79,426	20,620	2,563	25,543	128,152
Net Book Values					
At 31 March 2026	225,677	-	-	1,286	226,963
At 31 March 2025	240,494	-	-	2,905	243,399

All fixed assets held are in furtherance of the charity's objects.

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

17 Fixed asset investments (Company)

		2026	2025
Shares in group undertakings:		£	£
Dudley CVS Enterprises Limited	(Company number 09482845)	100	100
Psiams Systems Limited	(Company number 10000491)	100	100
		200	200

Both of the companies are wholly owned trading subsidiary companies, incorporated in the UK (England and Wales). The registered office for both companies is 7 Albion Street, Brierley Hill, West Midlands, DY5 3EE. The activities of these companies are included in the consolidated financial statements. Psiams Systems Limited has since been dissolved post year end on 11 August 2026.

A summary of the subsidiaries' trading results is set out below:

	Dudley CVS Enterprises Limited 2026 £	Dudley CVS Enterprises Limited 2025 £	Psiams Systems Limited 2026 £	Psiams Systems Limited 2025 £
Total Income	823,304	664,233	-	-
Total Expenditure	826,664	668,465	-	-
Profit/(Loss) for the year	(3,360)	(4,232)	-	-
Net assets/(liabilities)	2,287	5,647	(91,816)	(91,816)

18 Stocks

	2026 Group £	2026 Company £	2025 Group £	2025 Company £
Bar stocks	12,767	-	11,265	-
	12,767	-	11,265	-

19 Debtors: amounts falling due within one year

	2026 Group £	2026 Company £	2025 Group £	2025 Company £
Trade debtors	36,027	28,977	23,660	15,169
Grants receivable	648,000	648,000	7,463	7,463
Prepayments and accrued income	32,196	8,710	45,332	33,042
Other debtors	751,925	750,175	750,251	750,000
Amounts owed by group companies	-	238,391	-	236,217
	1,468,148	1,674,253	826,706	1,041,891

Amounts due from the group undertakings is unsecured, interest free and payable on demand.

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

20 Creditors: amounts falling due within one year

	2026 Group £	2026 Company £	2025 Group £	2025 Company £
Trade creditors	69,915	34,653	77,953	37,280
Amounts owed to group companies	-	-	-	-
Accruals and deferred income	911,205	660,353	297,162	109,641
Social security and other taxes	42,048	31,820	53,107	39,124
Other creditors	26,462	24,081	19,751	17,370
	1,049,630	750,907	447,973	203,415

21 Provisions for liabilities

	2026 Group £	2026 Company £	2025 Group £	2025 Company £
Deferred tax				
Capital allowances in excess of depreciation	1,043	-	1,043	-
	1,043	-	1,043	-

22 Financial commitments

Operating leases – Group and company

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2026 £	2025 £
Not later than one year	60,500	60,500
Later than one and not later than five years	242,000	242,000
Later than five years – land and buildings	779,055	839,555
	1,142,055	1,142,055

The lease payments for land and buildings, £1,081,555 (2025 - £1,142,055), will only be paid if agreed outcomes are not met.

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

23 Movement in funds

Group	Balance at 1 April 2025 £	Net movement in funds £	Transfers between funds £	Balance at 31 March 2026 £
Unrestricted funds				
General fund	539,154	90,046	-	629,200
Designated funds (note 24)	415,000	-	-	415,000
	954,154	90,046	-	1,044,200
Restricted funds				
Peer to Peer Support	33,576	-	-	33,576
Children's officer	42,479	18,401	-	60,880
Carer's co-ordinator	1	(2,626)	-	(2,625)
Small Grants	62,778	(6,095)	-	56,683
Big Local - East Coseley	15,274	-	-	15,274
Healthwatch Dudley	22,518	6,543	-	29,061
Refurbishment fund	191,345	(11,655)	-	179,690
Emergent Cultures	77,840	49,703	-	127,543
Winter Warmth	-	5,176	-	5,176
Covid CYA 12-18	36,668	-	-	36,668
Dudley Partnership Board Dev Supp VCS	39,367	(16,750)	-	22,617
Community Cohesion	-	19,115	-	19,115
	521,846	61,812	-	583,658
Total Funds	1,476,000	151,858	-	1,627,858

Net movements in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,981,520	(1,891,474)	-	90,046
Designated funds (note 24)	-	-	-	-
	1,981,520	(1,891,474)	-	90,046
Restricted funds				
Peer to Peer Support	-	-	-	-
Children's officer	178,619	(160,218)	-	18,401
Carer's co-ordinator	43,928	(46,554)	-	(2,626)
Small Grants	25,750	(31,845)	-	(6,095)
Big Local -East Coseley	-	-	-	-
Healthwatch Dudley	206,225	(199,682)	-	6,543
Refurbishment fund	-	(11,655)	-	(11,655)
Emergent Cultures	361,696	(311,993)	-	49,703
Winter Warmth	257,272	(252,096)	-	5,176
Covid CYA 12-18	-	-	-	-
Dudley Partnership Board Dev Supp VCS	-	(16,750)	-	(16,750)
Community Cohesion	57,000	(37,885)	-	19,115

	1,130,490	(1,068,678)	-	61,812
Total funds	3,112,010	(2,960,152)		151,858

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

23 Movement in funds

Company	Balance at 1 April 2025 £	Net movement in funds £	Transfers between funds £	Balance at 31 March 2026 £
Unrestricted funds				
General fund	535,837	93,404	-	629,241
Designated funds (note 24)	415,000	-	-	415,000
	950,837	93,404	-	1,044,241
Restricted funds				
Peer to Peer Support	33,576	-	-	33,576
Children's officer	42,479	18,401	-	60,880
Carer's co-ordinator	1	(2,626)	-	(2,625)
Small Grants	62,778	(6,095)	-	56,683
Big Local - East Coseley	15,274	-	-	15,274
Healthwatch Dudley	22,518	6,543	-	29,061
Refurbishment fund	191,345	(11,655)	-	179,690
Emergent Cultures	77,840	49,703	-	127,543
Winter Warmth	-	5,176	-	5,176
Covid CYA 12-18	36,668	-	-	36,668
Dudley Partnership Board Dev Supp VCS	39,367	(16,750)	-	22,617
Community Cohesion	-	19,115	-	19,115
	521,846	61,812	-	583,658
Total funds	1,472,683	155,216	-	1,627,899

Net movements in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,301,060	(1,207,656)	-	93,404
Designated funds (note 24)	-	-	-	-
	1,301,060	(1,207,656)	-	93,404
Restricted funds				
Peer to Peer Support	-	-	-	-
Children's officer	178,619	(160,218)	-	18,401
Carer's co-ordinator	43,928	(46,554)	-	(2,626)
Small Grants	25,750	(31,845)	-	(6,095)
Big Local - East Coseley	-	-	-	-
Healthwatch Dudley	206,225	(199,682)	-	6,543
Refurbishment fund	-	(11,655)	-	(11,655)
Emergent Cultures	361,696	(311,993)	-	49,703
Winter Warmth	257,272	(252,096)	-	5,176
Covid CYA 12-18	-	-	-	-
Dudley Partnership Board Dev Supp VCS	-	(16,750)	-	(16,750)
Community Cohesion	57,000	(37,885)	-	19,115

	1,130,490	(1,068,678)	-	61,812
Total funds	2,431,550	(2,276,334)	-	155,216

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

24 **Designated funds**

	Balance at 1 April 2025 £	Designated/ (released) during the year £	Expenditure incurred £	Balance at 31 March 2026 £
The trustees undertake an annual review of their future plans and designate amounts out of unrestricted funds accordingly. The position at 31 March 2026 is:				
Income				
Staff Costs	400,000	-	-	400,000
Information Technology	15,000	-	-	15,000
Grants	-	-	-	-
	415,000	-	-	415,000

25 Funds of the charity

Description of restricted funds

These are the specific projects that the charity has been requested to operate. Unless otherwise stated these projects are funded by specific grants from Dudley Metropolitan Borough Council (Dudley MBC).

Children's officer

Facilitates effective networking across the voluntary sector childcare agencies promoting the development of services and consulting parents and children on the Borough Children's Services Plan.

Small grants

This comprises individual grants of less than £20,000 from all sources.

Big Local – East Coseley

Supported through Big Local and administered by Local Trust for the Big Lottery Fund to promote the £1 million coming to East Coseley and gather community visions for the area from as wide a range of individuals, groups and organisations as possible. This is being done through production of an area newsletter, regular Forum meetings, community activities, engagement and outreach and a small community grants programme.

Carers' Co-Ordinator

Funded by NHS Black Country ICB, this project is to promote partnership working in the acute hospital setting, linking the voluntary sector with statutory partners, to achieve recognition, assessment, intervention and support for carers.

Healthwatch Dudley

Funded by Dudley MBC, and set out under The Health And Social Care Act 2012, the aim of local Healthwatch will be to give citizens and communities a stronger voice to influence and challenge how health and social care services are provided within their locality.

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

25 Funds of the charity (continued)

Refurbishment Fund

Various grants from Dudley MBC to assist in the major refurbishment work of the former Day Care Centre in Stafford Street, Dudley and the Brierley Hill Civic Hall, following asset transfers to Dudley CVS.

Emergent Cultures

Funded by Big Lottery Fund, a three year project to continue the Company's pilot of the Co-Lab Dudley project. Seeking to be a catalyst and support system for the people of Dudley to develop opportunities to collaborate with each other, making, sharing and learning together thus enabling them to be better connected and lead healthier and happier lives.

Household Support Grants

A grant from Dudley MBC to facilitate the provision of direct assistance to support families with children, struggling with the costs of food, energy and water bills and other associated costs.

Covid CTYA 12-18

A grant from Dudley MBC to facilitate Covid engagement activity with children and young adults 12-18 years.

Dudley Partnership Board Development Support VCS

A grant for developmental work of the establishment and roll out of the Dudley Health and Care Partnership Board.

Community Connector

Funded from Black Country Together CIC, this project is to inspire people to lead more active lifestyles using a variety of outreach activities to engage with people in the local community.

Migrant Community Support

Funding from Dudley MBC to support the voluntary sector to enhance support for refugees, asylum seekers and migrants. Support will include safe spaces for migrants to meet, peer support and access to guidance and support and wellbeing activities.

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

25 Funds of the charity (continued)

Unrestricted funds – income

Core services

This is the general fund of the charity mainly funded by Dudley MBC and Dudley NHS Black Country ICB and used to provide capacity building to voluntary and charitable groups throughout the Borough. The Service Level Agreement also includes the Volunteer Bureau and Community Care projects as well as Integrated Services, being a designated fund, as part of Dudley CVS core activities.

Transfers are made from this fund to make good any shortfall in funding for the specific projects of the charity.

Unrestricted funds – designated

Staff Costs

This fund is a provision for various post, given the forthcoming cuts to core grant funding which the Board has decided to fund directly from reserves and a proposed annual designation to enable certain externally funded projects to continue.

Information Technology

This fund is in respect of anticipated costs to update the company's website.

Grants

Funds from Dudley CCG with the purpose of enabling active participation and representation of the voluntary and community sector in integrated care services in Dudley borough and Development of and Support to Patient Participation Groups.

Peer to Peer

Funded by Dudley MBC, to oversee peer to peer support in relation to the Family Hubs/Start for Life, First 1001 days and Early Years agenda. A large proportion of the budget is being distributed across the voluntary sector as a grant programme to enable the sector to deliver peer support provision.

26 Limited liability

The company is a registered charity and has been granted the power to dispense with the word "Limited" from its name.

The liability of the members is limited by guarantee to a sum not exceeding £1 in the event of the company being wound up.

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

27 Related Party Disclosures

The charity has two wholly owned trading subsidiaries which are incorporated in the UK (England and Wales). The activities of these companies are included in the consolidated financial statements. The charity has taken advantage of the exemptions under FRS 102 not to disclose related party transactions with its subsidiaries.

Dudley CVS Enterprises Limited (Company number 09482845) operates events, promotional activities and bar and catering at Brierley Hill Civic Hall.

Psiams Systems Limited (Company number 10000491) provides information technology services. Psiams Systems Limited has since been dissolved post year end on 11 August 2026, there was a debtor balance owed by Psiams Systems for £91,986 at 31 March 2026, which has been fully provided for within the financial statements and has been provided for in the previous year .

The registered office for both companies is 7 Albion Street, Brierley Hill, West Midlands, DY5 3EE.

A J Gray is a trustee of Black Country Together C.I.C. During the year the charity made sales of £45,160 (2025 £9,999) to Black Country Together C.I.C. and had purchases of £Nil (2025 £4,250). At 31 March 2026 the charity was owed £5,500 (2025 £3,730) by Black Country Together C.I.C.

G Jones was a trustee of Dudley Stroke Association (resigned 04.01.2026). During the year the charity had no sales or purchases with the charity. At 31 March 2026 the charity owed £1,741 (2025 £3,033) to Dudley Stroke Association.