

INVOLVE NORTHWEST

England & Wales · Charity number 1056777

Details

Other names	TRANMERE CITIZENS' QUEST ALLIANCE, INVOLVE NORTHWEST
Status	Registered
Legal form	Charitable company
Company number	03212268
Registered	1996-07-12
Register	View on the Charity Commission register

Contact

Address	334 New Chester Road Birkenhead Wirral CH42 1LE
Phone	01516444500
Email	Phil.wells@involenorthwest.org.uk
Website	www.involenorthwest.org.uk

Activities

Objects: To benefit the inhabitants of the United Kingdom, with particular emphasis on people resident in the Northwest of England, by the promotion of such charitable purpose(s) as the Charity's trustees in their absolute discretion decide to:
a. improve the quality of life for individuals, families and communities.
b. educate, promote, sustain and increase individual and collective knowledge of measures that will improve the quality of life for individuals, families and communities.

Activities: Wirral Health Related Benefits Service / Debt advice
Reachout Employment
ConnectUs
Domestic Abuse services
Community Hub

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NORTHWEST
- Cheshire West & Chester
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,799,151	£2,891,730	£1,276,447	75
2024-03-31	£2,862,502	£2,994,008	£1,369,026	85
2023-03-31	£3,547,828	£3,270,386	£1,500,532	82
2022-03-31	£3,175,588	£2,810,961	£1,223,090	84
2021-03-31	£2,392,993	£2,128,181	£858,463	63

Trustees

Name	Role	Appointed
Alan Barr		2021-07-14
Andrew Walker Wright		2023-08-16
DAVID CHEYNE		
Debra Gillian Black		2023-08-16
Greg Doran		2014-01-10
Kurt Erik Robert Beaumont-Jones		2025-04-01
Natalie Brigid Young-Calvert		2025-04-01

INVOLVE NORTHWEST

England & Wales - Charity number 1056777

Accounts

INVOLVE NORTHWEST
(A company limited by guarantee)

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

INVOLVE NORTHWEST
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 – 10
Independent auditor's report	11 – 14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 34

INVOLVE NORTHWEST

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees

D Cheyne
G Doran
A Barr
M O'Connor (resigned 26 November 2024)
D Black
A Wright
K Beaumont- Jones (appointed 1 April 2025)
N Young- Calvert (appointed 1 April 2025)

Company registered number

03212268

Charity registered number

1056777

Registered office

334 New Chester Road, Birkenhead, Wirral, CH42 1LE

Company secretary

L Robinson

Chief executive officer

L Robinson (acting until 31 May 2025)

Senior management team

L Robinson, Managing Director, from 1 June 2025
V Olsen, Strategic Director, from 1 June 2025 (resigned 18 November 2025)

Independent auditor

Crowe U.K. LLP 3rd Floor St George's House 56 Peter Street Manchester M2 3NQ

Bankers

Barclays Bank PLC, 2 Bebington Road, Birkenhead, CH42 6PU
CCLA Investment Management, 1 Angel Lane, London EC4R 3AB
CAF Financial Solutions Limited, 25 Kings Hill Avenue, Kings Hill, West Malling Kent EC4R 3AB

Solicitors

Various

INVOLVE NORTHWEST
(A company limited by guarantee)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (revised 1 January 2019).

Chair's report

As Chair of the Board, for Involve Northwest, it is my pleasure to present the Annual Report together with the financial statements for the year ending 31 March 2025. This year has been one of organisational stabilisation and evolution of the business operating model, to meet the anticipated challenges moving forward.

Overall, the charity continues to provide excellent services across all our commissioned services, supporting our communities.

The charity continues to grow and strengthen as it solidifies its foundations and evolves its structure and operating model. These are not semantic changes, but rather essential ones to ensure the organisation's long-term health and prosperity as it adapts to the new and emerging political and financial challenges the charity sector faces.

Our priority continues to be to "make a difference in the lives of the communities we serve". To achieve this, we have reflected on how best to achieve this goal, both short- and long-term, and on how to avoid becoming complacent in celebrating our successes.

In doing so, we have had to, and continue to, explore opportunities to enhance our service delivery whilst not shying away from making tough decisions that benefit the organisation and the people we support.

This year, we have seen Lighthouse Centre Wirral re-incorporated into the organisation and explored different business models and senior management structures to future-proof the organisation for the challenges ahead.

Throughout all our considerations, the Board of Trustees is committed to identifying what's best for the organisation in terms of sustainability, effectiveness, and the delivery of community-led commissioned projects. We are committed to continuing to evolve the organisation, build on solid foundations, and aspire to a sustainable, diverse funding platform that supports an efficient operating model and enables the continued delivery of first-class services.

I feel that special mention must go to the interim CEO for her support to the board and me over the last 12 months. Her leadership and personal sacrifice have helped to ensure the organisation continues to move forward with passion and professionalism in support of the people of Wirral

A Barr, Chair
28th January 2026

INVOLVE NORTHWEST
(A company limited by guarantee)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Our purposes and activities

The Memorandum and Articles of Association were revised and updated during the year.
The purposes of the charity:

- To benefit the inhabitants of the United Kingdom, with particular emphasis on people resident in the Northwest of England, by the promotion of such charitable purpose(s) as the Charity's trustees in their absolute discretion decide to:
 - a) improve the quality of life for individuals, families and communities.
 - b) educate, promote, sustain and increase individual and collective knowledge of measures that will improve the quality of life for individuals, families and communities.

The Trustees have currently decided to support the delivery of quality of life interventions for people, families and communities. The vision for the organisation has always been "people" since its inception in 1991. The driver for the delivery of the services is about knowing what our clients' needs are by the services and projects delivered and then looking strategically at how to gain the funds to support each service area with a funding stream that can sustain longevity in delivery.

Involve's clients and passionate staff team help support the growth and development of the organisation for the future. The majority of staff are recruited from the Wirral population and they bring a wealth of experience, qualifications, life resources and the passion to want to make a difference in whatever part of the charity they work within.

The 7 key service areas are:

- Employment
- Social isolation
- Disability Benefits
- Domestic Abuse
- Debt
- Mental Health
- The Community Hub/Well-being hub

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. All services delivered by Involve Northwest are free of charge as we are able to secure grant funding to deliver the key strands and often are able to provide further wrap around support packages.

The strategies employed to achieve the charity's aims and objectives are to:

- Offer free employment support to people who are long-term unemployed on Wirral, also delivering job clubs in accessible venues in the community;
- Provide a service that delivers and supports socially isolated people through a door knocking project;
- Support people on health related benefits maintain or enhance what they receive;
- Provide a domestic abuse service for mums and children, peer mentoring volunteering project
- Provide advice and guidance for individuals living in debt & financial poverty
- Offer support to individuals with mild to moderate mental health issues
- Provide free clothing or pay as you feel and a range of free community activities
- Support the provision of free food
- Providing holistic therapies to our clients

INVOLVE NORTHWEST
(A company limited by guarantee)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Our purposes and activities (continued)

Putting these strategies into action we have supported annually over 10,700 vulnerable people.

Our services we describe as supporting quality of life improvements.

Reachout

The Reachout service has been delivered by Involve Northwest for the past 19 years and has significantly grown in delivery and reach. The main aim of the service is to support people who are long-term unemployed and inactive to help them find sustainable employment. The service is also delivered across Wirral via local community work clubs, community awareness stands, a specialised camper van and hub-based community venues. Reachout also provides a discretionary fund to help tackle the pre-employment barriers that individuals and families face whilst looking for work, this fund helps support with issues such as appropriate clothing for interviews, pre-employment training and travel costs to enable clients to succeed in their employment.

An employer engagement officer supports the service and works to find local employers to ensure that ReachOut is the first place they recruit from with our bank of participants looking for work.

Community Connectors

The Connect Us project has been supporting Wirral residents to find their place back in the community since its inception in February 2017. The most recent community connector's contract, which came to an end in January 2025, has been replaced with a new contract, after successful tender process, that runs until January 2029.

The main aim of the project is to identify and support isolated individuals with breaking down social barriers to reengage with their communities. This is predominantly achieved via a door knocking service, as well as regularly attending local community groups to provide a drop-in service. The project also helps small voluntary groups with a Sparks Fund, to help them to continue to deliver the vital resources in the community such as:

- Knit and natter groups
- IT groups
- Men's mental health
- Toast and talk

The Wirral InfoBank website, (WIB) which is hosted by Wirral Council, has been developed in line with Connect Us, and continues to be supported through this project. Wirral InfoBank is a data warehouse of over 4,000 services, providing Wirral residents with up to date access to local services and information.

Benefits service

The benefits service at Involve Northwest is one of our longest standing services and was in fact how the organisation started in 1991! The project has gone on to support many thousands of people across Wirral, receiving financial support from various funders throughout the years. Most recently, Citizens Advice have funded the service until March 2027. The main aim of the service is to assist people with a health-related condition or disability to either apply for benefit support, sustain benefit support or make a challenge if that financial support has been removed. The service also offers representation at tribunal level if needed.

Domestic Abuse

September 2020 saw the implementation of The Lighthouse Centre, a new domestic abuse hub supporting women and children. The Centre operates 5 days a week, offering a safe place for women and children that are or have experienced domestic abuse. The centre is now funded until March 2026 by a grant from the National Lottery, securing 2 Domestic Abuse Advocates, with a future aim to add services to the Lighthouse Centre that complement the delivery of current operations. The rest of the team is comprised of two Children and Family Domestic Abuse Practitioners, as well as 2 Domestic Abuse Advocates. During the year a strategic decision was taken to retain the Centre within Involve Northwest, rather than through a separate charity, winding up The Lighthouse Centre Wirral as a separate entity.

INVOLVE NORTHWEST
(A company limited by guarantee)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Our purposes and activities (continued)

Debt / Money Management

The aim of this project is to help individuals in financial crisis tackle their debts, advocate on their behalf with the lenders and also support individuals and families with bespoke money management plans moving forward. Employing one IMA qualified Money Advisor that has supported 167 clients with money advice and management this year alone.

Mental Health

This project specifically works with individuals who have presented at their GP with anxiety and depression and who are awaiting intensive therapy. The project can intervene at pre- and post-therapy stage to tackle the socio economic / practical issues to help alleviate the overall mental health pressures and reduce down NHS waiting lists.

Community Hub

The Community Hub service, run from the Community Village premises, offers a Warm Hub provision open to community groups to hold activities and information sessions. It provides food parcels and seasonal lifestyle support packages to those most in need, funded by Winter/Summer Support Funds through Households Support Funds distributed through Wirral Council. This service is mainly delivered in partnership with the Connect Us project to support Wirral residents in engaging with their communities and ensuring the wellbeing of local people.

Wellbeing Hub

The Wellbeing Hub service, functioning under the umbrella of the Community Hub, was a holistic service to support clients of our other projects with their wellbeing needs, including reiki, hairdressing and barbering, and hypnotherapy. This service was funded through community donation investments, however due to loss of funding streams, this service has been discontinued as of March 2025.

Our volunteers

The charity is very involved within the community and supports those wanting to give back through voluntary help.

The main area that volunteers are involved is through the domestic abuse service via peer mentoring. This crucial part of the organisation delivers coffee mornings supporting and helping sufferers of domestic abuse.

Achievements and performance

Involve has achieved the following during the year:

- **1744** clients were signed up to the Connect Us project of which, **76%** of clients have gone onto accessing an activity as a consequence of being supported by a connector.
- **39** families (inclusive of **96** children and household members) were supported by our Family Connectors, **67%** of these families reported an improvement of their wellbeing after 3 months of support.
- **868** clients have received support from the Domestic Abuse Centre (The Lighthouse) with **4435** client interventions, of which **356** were new clients to the service.
- **97%** of children say they now have a safety plan and know what to do if they are scared, compared to before completing the Domestic Abuse, Lighthouse Heroes programme.
- **100%** of children say they feel happier after receiving support from the Domestic Abuse, Lighthouse Heroes Programme.
- **1,007** clients have signed up to ReachOut employment service, of which **537** clients were supported into sustainable employment.
- **509** people have been supported with their Mental Health with 96% feeling more in control of their lives

INVOLVE NORTHWEST
(A company limited by guarantee)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

- when disengaging from the service.
- **421** client wellbeing interventions have been delivered by our HelpOut advisors, of which **100%** of clients reported an improvement in their wellbeing.
- **732** have been supported with Welfare and Debt issues to overcome financial poverty.
- **802** local people have been referred to the Community Hub for support, **530** local people have received a food parcel.
- The Wirral InfoBank created **3,417** new pages of information on Wirral's health and wellbeing directory, sharing access to over **5,000** pages of community information.

Fundraising

The charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

Financial review

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

Incoming resources in the year were £2,799,151 (2024: £2,862,502) of which £2,686,174 (2024: £2,744,945) related to project restricted activities. The main funder for Involve Northwest is Wirral Council, who provided £993,748 (2024: £936,288) in respect of Wirral Worklessness Support (known as "Reachout") and £997,498 (2024: £1,246,319) for the Community Connectors project in addition to funding for the Lighthouse and some other projects.

Resources expended were £2,891,730 (2024: £2,994,008). £2,610,897 (2024: £2,738,852) related to restricted activities. Total outgoing resources exceeded incoming resources by £92,579 (2024: expenditure exceeded income by £131,506). This is because of planned use of underspends from previous years in the continued delivery of services.

Our pricing policy

Our pricing policy reflects our strategy of enabling all within our community, whatever their means, to take part in our activities, thus everything delivered is free.

Investment Policy

The Charity does not have funds to invest for the long term at this stage, but it does hold bank deposits that are held for contingencies, to underwrite core costs in the event that major contract is not renewed or to cover redundancy costs in a similar situation.

The trustees therefore deposit any funds that are not needed in the short term for operational needs with a variety of interest bearing deposit holders, to spread the risk of the holdings and to ensure that the funds are accessible as and when needed for operational purposes.

During the year the charity operated a deposit account with CCLA Investment Management Limited that is instantly accessible and bears a competitive variable interest rate. In addition, through CAF Financial Solutions Ltd, Involve Northwest access an investment platform with Flagstone Investment Management. This enables us to access a range of term bank deposits through that platform for periods of up to 18 months, while spreading the risk by holding an amount that is covered by the FCA deposit protection scheme with each deposit taker.

INVOLVE NORTHWEST
(A company limited by guarantee)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Financial review (continued)

Reserves policy

Reserves are primarily needed to ensure that the core and support costs of the charity can be met should a significant contract be ended. The trustees' policy is to ensure that sufficient free reserves are held to cover up to twelve months of core and support costs in order to cover such costs should major contracts be terminated and to give time for alternative funding to be obtained or for a reorganisation of the charity. In addition, the trustees have designated sufficient reserves to cover the unfunded redundancy liability to which it would be exposed should its contracts be terminated. Finally, the trustees have designated an amount equal to the net book value of the building and improvements to a designated buildings reserve, as these funds are not readily realisable.

At 31 March 2025, twelve months core costs are estimated to be around £470,000 and free unrestricted reserves amounted to £514,769 (2024: £371,969). In addition, the designated redundancy reserve totals £141,090 (2024: £157,135) and the designated Fixed Asset Fund totals £206,136 (2024: £242,493). Total unrestricted funds amounted to £861,995 (2024: £771,597).

Going Concern

The trustees have considered the financial position of the charity, the levels of free reserves and financial forecasts for 2025-26 and, as a consequence, the trustees are satisfied that the charity is well placed to manage its financial risks successfully.

The charity is funded to a significant extent by short term contracts that are subject to periodic re-tender or extension. The main risks that the charity faces would be the impact on recovery of core costs should certain key contracts not be renewed and the redundancy costs that might arise in the event that happens.

A significant part of the income of the charity is provided through its Reachout contract which ends on 31st March 2026. A new government contract will be put out to tender, however due to the significant differences in delivery/ roles it is likely that TUPE will not apply. The trustees have considered the ability of the charity to continue as a going concern, as the contract will end March 2026.

The trustees have reviewed the projected reserves position in March 2026 and consider that it would be sufficient to continue to fund the core support and management costs of the charity for a period of at least twelve months were the contract not to be renewed after that date. This would provide time and resources to seek alternative income sources or to arrange an orderly restructure of the charity.

The trustees have also designated sufficient funds in a redundancy reserve to cover the maximum estimated redundancy costs should all its contracts not be renewed and the relevant staff team made redundant at that point

Plans for future periods

The objectives for development over the next year include:

- Ensuring stability of current contracts
- Exploration of the development of services & future alternative funding
- Developing strategic partnerships with a view of becoming more resourceful and resilient
- To increase visibility via a strategic marketing & communications plan
- Enhance our strategic approach to explore funding opportunities within the corporate sector
- Seeking alternative premises that remain available and accessible to the community

INVOLVE NORTHWEST
(A company limited by guarantee)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Chair

A Barr.

Elected trustees:

D Cheyne
G Doran
A Barr
M O'Connor (resigned 26 November 2024)
D Black
A Wright
K Beaumont- Jones (appointed 1 April 2025)
N Young- Calvert (appointed 1 April 2025)

Structure, Governance and Management

Governing Document

Involve Northwest is a company limited by guarantee, originally incorporated on 14 June 1996, and is governed by its Memorandum of Association, as updated on 5 February 2025, and its Articles of Association, as updated on 11 December 2024. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association the charity appoints trustees through a recruitment process to join the board. The board will always have a quorum for voting processes as set out in the articles. The board also retain the right to co-opt board members with specialist skills if needed by the charity.

Trustee induction and training

A new induction regime is being worked upon by the Board and the Executive. This will be put in place in 2026. In the meantime, the Board holds annually a combined AGM and away day to cover the following points relevant to the appointment and education of trustees:

- Review of trustees ongoing willingness to serve and gaps
- Overview of trustees' duties under charity and company law
- Review of key governance documents
- Review of Business Plan
- Review of the year's financial performance

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. Trustees are also encouraged to attend key events throughout the year to interact with employees and gain a deeper understanding of INW's services.

Organisation

The board of trustees, which must have at least three members, administers the charity. There is no maximum number of trustees unless determined by ordinary resolution. The board normally meets quarterly, with an annual away day. A Managing Director is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Managing Director has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and strategic development.

INVOLVE NORTHWEST
(A company limited by guarantee)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Pay policy for senior staff

The directors consider the board of directors, who are the charity trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other provincial charities of a similar size run on a voluntary basis.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity is compliant to ISO 9001:2015 standards
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review at each board meeting which is discussed with the trustees.

The charity commissioned an updated Business Continuity Plan with support from our insurers during the year.

Attention has also been focussed on non-financial risks arising from fire, health and safety such as lone working. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 group for that period. In preparing the 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;
- 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 charity will continue in business.

INVOLVE NORTHWEST
(A company limited by guarantee)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Trustees' responsibilities in relation to the financial statements (continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence 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.

Statement as to disclosure to our auditors

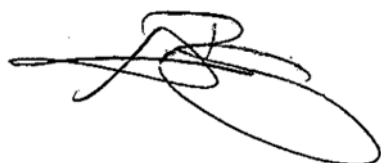
In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charities auditor is unaware,
- and the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small Company Provisions

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

By order of the board of trustees



A Barr
Chair & Trustee

28th January 2026

Independent Auditor's Report to the Members of Involve Northwest

Opinion

We have audited the financial statements of Involve Northwest for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. 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 charitable company's affairs as at 31 March 2025 and of its 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.

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 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 charitable 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 contained within the annual report. The other information comprises the information included in the annual report, 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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 our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- if the small companies regime has been used the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, 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.

In preparing the financial statements, the trustees are responsible for assessing the 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 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

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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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 auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, including financial reporting legislation and the Charities SORP (FRS 102), and tax regulations. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be necessary to the charitable company's ability to operate or to avoid a material penalty. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We also considered the opportunities and incentives that may exist within the charitable company for fraud.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and the timing of recognition of income.

Audit procedures performed by the engagement team included:

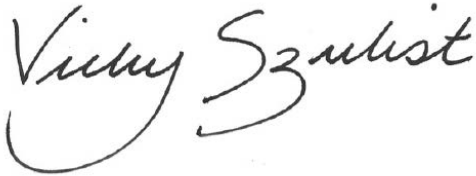
- Evaluation of the design of controls established to address the risks related to material irregularities in the financial statements; Testing manual journal entries, in particular journal entries relating to management estimates and entries determined to be large or relating to non-routine transactions.
- Evaluation of income recognition policies and any judgements made around income recognition; reviewing the income system for significant deficiencies or susceptibility to fraud;
- Challenging assumptions and judgements made by management in their significant accounting estimates;
- Agreement of the financial statement disclosures to underlying supporting documentation;
- Making enquiries of management;
- Review of minutes of board meetings throughout the period;

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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. Our audit work has been undertaken so that we might state to the charitable company's members 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, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "Vicky Szulist". The signature is written in a cursive style with a large, sweeping initial 'V'.

Vicky Szulist
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
3rd Floor
St George's House
56 Peter Street
Manchester
M2 3NQ

Date: 30 January 2026

INVOLVE NORTHWEST

(A company limited by guarantee)

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

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	2	4,476	12,434	16,910	24,345
Charitable activities	3	2,624	2,673,740	2,676,364	2,724,155
Investments	4	105,877	-	105,877	114,002
Total income		112,977	2,686,174	2,799,151	2,862,502
Expenditure:					
Charitable activities	7	280,833	2,610,897	2,891,730	2,994,008
Net income		(167,856)	75,277	(92,579)	(131,506)
Transfer between funds		258,254	(258,254)	-	-
Net income/expenditure after transfers		90,398	(182,977)	(92,579)	(131,506)
Total funds brought forward		771,597	597,429	1,369,026	1,500,532
Total funds carried forward		861,995	414,452	1,276,447	1,369,026

The notes on pages 18 to 34 form part of these financial statements.

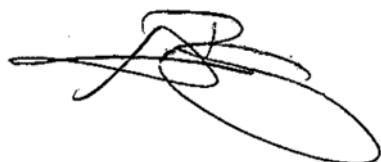
INVOLVE NORTHWEST
(A company limited by guarantee)
REGISTERED NUMBER: 03212268

BALANCE SHEET
AS AT 31 MARCH 2025

			2025	2024
	Note	£	£	£
Fixed assets				
Tangible assets	10		206,136	242,493
Current assets				
Debtors	11	128,229		161,891
Cash at bank and in hand		<u>1,199,135</u>		<u>1,231,832</u>
		1,327,364		1,393,723
Creditors: amounts falling due within one year	12	<u>257,053</u>		<u>(267,190)</u>
Net current assets			<u>1,070,311</u>	<u>1,126,533</u>
Net assets			<u>1,276,447</u>	<u>1,369,026</u>
Charity Funds				
Restricted Funds	14		414,452	597,429
Unrestricted funds	14		<u>861,995</u>	<u>771,597</u>
Total funds			<u>1,276,447</u>	<u>1,369,026</u>

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

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



A Barr
Chair & Trustee

28th January 2026

The notes on pages 18 to 34 form part of these financial statements

INVOLVE NORTHWEST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash generated by/ (used in) operating activities	16	<u>(138,574)</u>	<u>(366,507)</u>
Investing activities:			
Purchase of tangible fixed assets		<u>-</u>	<u>(4,381)</u>
Cash flows from investing activities:			
Rental and interest income		<u>105,877</u>	<u>114,002</u>
Net cash (used by) / provided by investing activities		<u>105,877</u>	<u>109,621</u>
Change in cash and cash equivalents in the year		(32,697)	(256,886)
Cash and cash equivalents brought forward		<u>1,231,832</u>	<u>1,488,718</u>
Cash and cash equivalents carried forward	17	<u><u>1,199,135</u></u>	<u><u>1,231,832</u></u>

The notes on pages 18 to 34 form part of these financial statements.

INVOLVE NORTHWEST

(A company limited by guarantee)

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

1. Accounting Policies

1.1 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Involve Northwest 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.

1.2 Company status

The charitable company is a private company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company. The registered office is listed on the reference and administrative details page. The entity is registered at both Companies House (reg no: 03212268) and the Charity Commission (reg no: 1056777) in England and Wales.

1.3 Going concern

The trustees have considered the financial position of the charity, the levels of free reserves and financial forecasts for 2025-26 and, as a consequence, the trustees are satisfied that the charity is well placed to manage its financial risks successfully.

The charity is funded to a significant extent by short term contracts that are subject to periodic re-tender or extension. The main risks that the charity faces would be the impact on recovery of core costs should certain key contracts not be renewed and the redundancy costs that might arise in the event that happens.

A significant part of the income of the charity is provided through its Reachout contract which ends on 31st March 2026. A new government contract will be put out to tender, however due to the significant differences in delivery/ roles it is likely that TUPE will not apply. The trustees have considered the ability of the charity to continue as a going concern, as the contract will end March 2026.

The trustees have reviewed the projected reserves position in March 2026 and consider that it would be sufficient to continue to fund the core support and management costs of the charity for a period of at least twelve months were the contract not to be renewed after that date. This would provide time and resources to seek alternative income sources or to arrange an orderly restructure of the charity.

The trustees have also designated sufficient funds in a redundancy reserve to cover the maximum estimated redundancy costs should all its contracts not be renewed and the relevant staff team made redundant at that point

INVOLVE NORTHWEST

(A company limited by guarantee)

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

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 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.

1.6 Tangible fixed assets and depreciation

All assets costing more than £1,500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

INVOLVE NORTHWEST

(A company limited by guarantee)

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

1.6 Tangible fixed assets and depreciation (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	5% straight line
Fixtures and fittings	-	25% straight line
Office equipment	-	25% straight line
Property improvements	-	20% straight line

1.7 Interest receivable

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

1.8 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.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

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 company 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. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction 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.

1.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

INVOLVE NORTHWEST

(A company limited by guarantee)

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

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

1.14 Critical accounting Judgements and key sources of estimation uncertainty

In the application of the accounting policies, trustees are required to make judgement, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis and revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affected current and future periods.

The estimation of expected useful life of fixed assets and the resultant depreciation provision are a matter where judgement is applied and details of this are given in note 1.6 of the Accounting Policies.

The potential redundancy liability should current contracts not be renewed is also a matter of estimation. The maximum potential liability has been calculated based the projected statutory redundancy cost should all staff whose redundancy cost is not specifically provided for in the contract, be made redundant at the end of the term of the contract on which they are employed, taking into account their projected age and length of service at that date. The resultant maximum potential liability is provided for in a designated fund in note 14 to the accounts.

Judgement is also exercised in the financial forecasts that have been used to calculate the reserves policy and assess the going concern of the charity in the event that a significant contract is not renewed at the end of its term. These judgements are based on the known contractual position and assessment of staff and other costs required to deliver them, together with an assessment of appropriate support costs.

INVOLVE NORTHWEST

(A company limited by guarantee)

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

2. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	<u>4,476</u>	<u>12,434</u>	<u>16,910</u>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	<u>2,233</u>	<u>22,112</u>	<u>24,345</u>

3. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Reachout	-	1,108,749	1,108,749
Advice centre	-	136,728	136,728
Domestic abuse advice service	-	284,585	284,585
Community connectors	-	999,898	999,898
Other community services	2,624	37,152	39,776
Clear Minds	-	106,628	106,628
	<u>2,624</u>	<u>2,673,740</u>	<u>2,676,364</u>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Reachout	-	1,139,901	1,139,901
Advice centre	-	168,222	168,222
Domestic abuse advice service	-	281,282	281,282
Community connectors	-	978,552	978,552
Other community services	1,322	48,248	49,570
Clear Minds	-	106,628	106,628
	<u>1,322</u>	<u>2,722,833</u>	<u>2,724,155</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Rental income	58,229	58,229
Investment income	<u>47,648</u>	<u>47,648</u>
	<u>105,877</u>	<u>105,877</u>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Rental income	66,379	66,379
Investment income	<u>47,623</u>	<u>47,623</u>
	<u>114,002</u>	<u>114,002</u>

5. Direct costs

	Reachout 2025 £	Advice centre 2025 £	Domestic abuse advice service 2025 £	Community connectors 2025 £
Partner payments	273,825	-	7,961	-
Office costs	43,177	6,158	15,221	69,872
Premises costs	27,702	1,761	14,148	3,407
Other costs	4,580	55	8,991	21,390
Legal and professional	3,876	111	413	15,174
Audit fees	-	-	-	-
Wages and salaries	600,335	125,778	192,510	761,150
National insurance	58,428	10,341	16,908	67,503
Pension cost	11,742	2,448	4,093	15,151
Depreciation	5,664	-	-	-
	<u>1,029,329</u>	<u>146,652</u>	<u>260,245</u>	<u>953,647</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

5. Direct costs (continued)

	Other community services 2025 £	Clear Minds 2025 £	Total 2025 £
Partner payments	-	-	281,786
Office costs	3,759	2,399	140,586
Premises costs	182	7	47,207
Other costs	1,056	44,495	80,567
Legal and professional	181	217	19,972
Audit fees	-	-	-
Wages and salaries	84,827	69,722	1,834,322
National insurance	7,264	4,628	165,072
Pension cost	1,506	781	35,721
Depreciation	-	-	5,664
	<u>98,775</u>	<u>122,249</u>	<u>2,610,897</u>

	Reachout 2024 £	Advice centre 2024 £	Domestic abuse advice service 2024 £	Community connectors 2024 £
Partner payments	289,268	0	5,970	0
Office costs	34,561	8,093	25,836	71,678
Premises costs	29,760	1,778	1,703	885
Other costs	17,121	0	8,972	18,525
Legal and professional	3,413	2,187	637	1,329
Audit fees	0	0	0	0
Wages and salaries	631,488	119,170	199,406	872,652
National insurance	57,119	9,983	15,997	73,110
Pension cost	12,930	2,426	3,653	14,196
Depreciation	11,334	0	0	0
	<u>1,086,994</u>	<u>143,637</u>	<u>262,174</u>	<u>1,052,375</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

5. Direct costs (continued)

	<i>Other community services 2024 £</i>	<i>Clear Minds 2024 £</i>	<i>Total 2024 £</i>
<i>Partner payments</i>	0	0	295,238
<i>Office costs</i>	5,562	4,271	150,001
<i>Premises costs</i>	292	266	34,684
<i>Other costs</i>	1,176	39,876	85,670
<i>Legal and professional</i>	61	48	7,675
<i>Audit fees</i>	0	0	0
<i>Wages and salaries</i>	105,477	22,334	1,950,527
<i>National insurance</i>	6,948	4,851	168,008
<i>Pension cost</i>	1,897	613	35,715
<i>Depreciation</i>	0	0	11,334
	<u>121,413</u>	<u>72,259</u>	<u>2,738,852</u>

6. Support costs

	<i>Reachout 2025 £</i>	<i>Advice centre 2025 £</i>	<i>Domestic abuse advice service 2025 £</i>	<i>Community connectors 2025 £</i>
Premises and office cost	61,649	7,603	15,823	55,597
Legal and professional	6,964	859	1,788	6,281
Audit fees	6,911	852	1,774	6,232
Wages and salaries	26,443	3,261	6,787	23,847
National insurance	1,437	177	369	1,296
Pension cost	324	40	83	292
Depreciation	12,728	1,570	3,267	11,478
	<u>116,456</u>	<u>14,361</u>	<u>29,891</u>	<u>105,023</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

6. Support costs (continued)

	Other community services 2025 £	Clear Minds 2025 £	Total 2025 £
Premises and office costs	2,066	5,929	148,667
Legal and professional	233	670	16,795
Audit fees	232	665	16,665
Wages and salaries	886	2,543	63,768
National insurance	48	138	3,465
Pension cost	11	31	781
Depreciation	426	1224	30,693
	<u>3,902</u>	<u>11,200</u>	<u>280,833</u>

	Reachout 2024 £	Advice centre 2024 £	Domestic abuse advice service 2024 £	Community connectors 2024 £
Premises and office costs	62,942	9,288	15,532	53,691
Legal and professional	7,628	1,126	1,882	6,507
Audit fees	5,439	803	1,342	4,639
Wages and salaries	17,508	2,584	4,320	14,934
National insurance	747	110	184	637
Pension cost	258	38	64	220
Depreciation	12,925	1,908	3,190	11,025
	<u>107,447</u>	<u>15,857</u>	<u>26,514</u>	<u>91,653</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

6. Support costs (continued)

	Other community services 2024 £	Clear Minds 2024 £	Total 2024 £
Premises and office costs	2,129	5,888	149,470
Legal and professional	258	714	18,115
Audit fees	184	509	12,916
Wages and salaries	592	1,637	41,575
National insurance	25	70	1,773
Pension cost	9	24	613
Depreciation	437	1,209	30,694
	<u>3,634</u>	<u>10,051</u>	<u>255,156</u>

Governance Costs

Included in direct and support costs are the following governance costs:

	2025 £	2024 £
Auditors' remuneration	13,665	12,915
Auditors' other services	3,000	
Legal and Professional costs	16,795	18,115
Staff costs	5,000	5,000
Total	38,460	36,030

7. Analysis of Expenditure by expenditure type

	Staff costs 2025 £	Depreciation 2025 £	Other costs 2025 £	Total 2025 £
Reachout	698,710	18,392	428,683	1,145,785
Advice centre	142,044	1,570	17,399	161,013
Domestic abuse advice service	220,751	3,267	66,118	290,136
Community connectors	869,240	11,478	177,952	1,058,670
Other community services	76,076	426	49,649	126,151
Clear Minds	96,309	1,224	12,442	109,975
	2,103,130	36,357	752,243	2,891,730
	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £
Reachout	720,050	24,260	450,132	1,194,442
Advice centre	134,312	1,907	23,275	159,494
Domestic abuse advice service	223,624	3,190	61,874	288,688
Community connectors	975,749	11,025	157,254	1,144,028
Other community services	28,424	437	47,032	75,893
Clear Minds	116,054	1,209	14,200	131,463
	2,198,213	42,028	753,767	2,994,008

INVOLVE NORTHWEST

(A company limited by guarantee)

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

8. Auditors' remuneration

The Auditor's remuneration amounts to an Audit fee of £13,665 (2024 - £12,915), and non-audit services of £1,560 (2024 - £Nil).

9. Staff costs and related party transactions

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	1,898,090	1,992,103
Social security costs	168,539	169,781
Other pension costs	36,501	36,329
	<u>2,103,130</u>	<u>2,198,213</u>

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

	2025 No.	2024 No.
Charitable	73	82
Management	<u>2</u>	<u>3</u>
	<u>75</u>	<u>85</u>

The number of higher paid employees was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	1	1

Key management personnel consist of those listed on the admin and reference page. Total remuneration for the year amounted to £107,467 (2024: £161,147). No trustees were remunerated during the period (2024: nil) and no trustees had expenses re-imbursed (2024: nil)

Involve Northwest purchase environmental consultancy services as and when required from DPC Consultants Ltd, which is a business controlled by the son of a Trustee, Ms M O'Connor (resigned 26.11.24). Services to a value of £6,000 (2024- £588) were purchased during the year. There was no outstanding balance due to DPC Consultants Ltd at the year end.

Involve Northwest has purchased IT equipment and support from Vigo IT Solutions Ltd for several years. During the year to 31 March 2022, Ms M O'Connor, a member of the senior management of that company, became a trustee of Involve Northwest. Ms M O'Connor has since resigned as a trustee on 26 November 2024. Involve Northwest continues to purchase IT support, services and equipment from Vigo IT, to a value of £63,337 (2024 - £80,722) during the year. There was no outstanding balance due to Vigo IT Solutions Ltd at 31 March 2025. Ms O'Connor is not involved in the contractual arrangements relating to these services or in the delivery of these services.

Mr A Barr is a trustee of Involve Northwest. His wife is employed by the charity. She was recruited prior to Mr Barr's appointment, and she is employed under standard terms of employment of the company. Mr Barr is not involved in her remuneration or management.

INVOLVE NORTHWEST

(A company limited by guarantee)

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

10. Tangible fixed assets

	Freehold property £	Property improvements and vehicles £	Total £
Cost			
At 1 April 2024	350,000	104,162	454,162
Additions	-	-	-
At 31 March 2025	350,000	104,162	454,162
Depreciation			
At 1 April 2024	140,000	71,669	211,669
Charge for the year	17,500	18,857	36,357
At 31 March 2025	157,500	90,526	248,026
At 31 March 2025	192,500	13,636	206,136
At 31 March 2024	210,000	32,493	242,493

11. Debtors

	2025 £	2024 £
Trade debtors	90,253	84,113
Prepayments and accrued income	37,976	77,778
	128,229	161,891

INVOLVE NORTHWEST
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	46,176	51,234
Other taxation and social security	35,014	38,716
Other creditors	15,395	10,090
Accruals and deferred income	160,468	167,150
	<u>257,053</u>	<u>267,190</u>

Deferred income

	2025 £	2024 £
Deferred income at 1 April 2024	40,681	189,107
Resources deferred during the year	33,334	40,681
Amounts released from previous years	<u>(40,681)</u>	<u>(189,107)</u>
Deferred income at 31 March 2025	<u>33,334</u>	<u>40,681</u>

Deferred income relates to rents and grant income provided in advance which relate to the 2025-26 financial year.

13. Financial instruments

	2025 £	2024 £
Financial assets measured at amortised cost	<u>1,289,388</u>	<u>1,325,741</u>
Financial liabilities measured at amortised cost	<u>188,967</u>	<u>187,793</u>

Financial assets measured at amortised cost comprise trade debtors and cash.

Financial liabilities measured at amortised cost comprise trade creditors, other creditors and accruals.

INVOLVE NORTHWEST
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Designated funds					
Fixed Asset Fund	242,493			(36,357)	206,136
Redundancy costs	157,135			(16,045)	141,090
General funds					
General Funds	<u>371,969</u>	<u>112,977</u>	<u>280,833</u>	<u>310,656</u>	<u>514,769</u>
Total Unrestricted funds	771,597	112,977	280,833	258,254	861,995
Restricted funds					
Reach Out	353	1,108,749	1,029,329	(78,917)	856
Advice Services	34,559	136,728	146,652	(4,451)	20,184
Domestic Abuse Advice Services	75,025	289,912	260,245	(32,807)	71,885
Community Connectors	444,379	999,898	953,647	(195,411)	295,219
Other Community Activities	18,743	44,259	122,249	62,932	3,685
Clear Minds	24,370	106,628	98,775	(9,600)	22,623
	<u>597,429</u>	<u>2,686,174</u>	<u>2,610,897</u>	<u>(258,254)</u>	<u>414,452</u>
Total funds	<u><u>1,369,026</u></u>	<u><u>2,799,151</u></u>	<u><u>2,891,730</u></u>	<u><u>-</u></u>	<u><u>1,276,447</u></u>

ReachOut - Employment partnership working with long-term unemployed individuals over the age of 30, including sustainability support for 6 months post returning to the labour market.

Advice Services- Advice and guidance service for people with health conditions up to and including tribunal representation.

Domestic Abuse Advice Services- The provision of a two-tiered programme to support families in relation to domestic abuse. 10 week programmes of support and interventions for mums and children and 1 to 1 support.

Community Connectors- The service engages the disengaged by setting up a network of new roles in the community to tackle the issue of social isolation and promote active inclusion which will improve and provide health benefits and lead to greater readiness for work.

Clear Minds – provides support to individuals with mental health needs

Other Community Activities- Provision of various community activities

INVOLVE NORTHWEST

(A company limited by guarantee)

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

14. Statement of funds (continued)

Designated Funds

The Fixed assets Fund represents the net book value of fixed assets held for use by the charity and so these funds are not readily realisable.

The Redundancy Fund represents the potential additional redundancy costs to the charity if none of the current contracts were renewed at the end of their term.

Transfers in the year represent costs allocated by the Trustees to allocate central property costs across the different restricted activities and to create the Fixed Asset fund. No further amounts were transferred to the redundancy fund in the year.

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2024 £</i>
Designated funds					
Fixed Asset Fund	280,140	-	-	(37,647)	242,493
Redundancy costs	128,164	-	-	28,971	157,135
General funds					
General Funds	<u>269,597</u>	<u>117,557</u>	<u>255,156</u>	<u>239,971</u>	<u>371,969</u>
Total Unrestricted funds	<u>677,901</u>	<u>117,557</u>	<u>255,156</u>	<u>231,295</u>	<u>771,597</u>
Restricted funds					
Reach Out	30,520	1,139,901	1,086,994	(83,074)	353
Advice Services	41,902	168,222	143,637	(31,928)	34,559
Domestic Abuse Advice Services	69,854	291,780	262,174	(24,435)	75,025
Community Connectors	604,539	978,555	1,052,375	(86,340)	444,379
Other Community Activities	31,143	59,859	72,259	-	18,743
Clear Minds	44,673	106,628	121,413	(5,518)	24,370
	<u>822,631</u>	<u>2,744,945</u>	<u>2,738,852</u>	<u>(231,295)</u>	<u>597,429</u>
Total funds	<u>1,500,532</u>	<u>2,862,502</u>	<u>2,994,008</u>	<u>-</u>	<u>1,369,026</u>

INVOLVE NORTHWEST
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	206,136	-	206,136
Current assets	655,859	671,505	1,327,364
Creditors due within one year	-	(257,053)	(257,053)
	<u>861,995</u>	<u>414,452</u>	<u>1,276,447</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	231,159	11,334	242,493
Current assets	540,438	853,285	1,393,723
Creditors due within one year	-	(267,190)	(267,190)
	<u>771,597</u>	<u>597,429</u>	<u>1,369,026</u>

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

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	(92,579)	(131,506)
Adjustment for:		
Depreciation charges	36,357	42,028
Rent and interest income	(58,229)	(114,002)
Decrease/(increase) in debtors	33,662	(5,405)
Increase in creditors	<u>(10,137)</u>	<u>(157,622)</u>
Net cash generated by/ (used in) operating activities	<u>(138,574)</u>	<u>(366,507)</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

17. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	<u>1,199,135</u>	<u>1,231,832</u>
Total	<u><u>1,199,135</u></u>	<u><u>1,231,831</u></u>

18. Pension commitments

The charity operates a defined contribution pension scheme which is a multi-employer scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £36,501 (2024: £36,328). No amount was outstanding as at 31 March 2025 (2024: £nil).

19. Operating lease commitments

At 31 March 2025 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2025 £	2024 £
Amounts payable:		
Within 1 year	7526	4992
Between 1 and 5 years	<u>1,986</u>	<u>7735</u>
Total	<u><u>9512</u></u>	<u><u>12,727</u></u>

20. Lighthouse Centre Wirral

On 30th June 2023, Involve Northwest formed a company limited by guarantee, The Lighthouse Centre Wirral (LCW), company number 14972772. It was registered as a charity on 2nd November 2023, charity number 1205553. This charity was set up to further develop the work of the Lighthouse Centre, which supports women and families who are suffering as a result of domestic abuse. Although Involve Northwest is the sole member of LCW and has a right to remove trustees in exceptional circumstances, LCW has an independent Board of Trustees and Involve Northwest does not have any right of access to its funds.

During the year a strategic decision was taken to retain the Centre within Involve Northwest, rather than through a separate charity, winding up The Lighthouse Centre Wirral as a separate entity.

INVOLVE NORTHWEST

England & Wales - Charity number 1056777

Accounts

INVOLVE NORTHWEST
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

INVOLVE NORTHWEST
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 – 9
Independent auditor's report	10 – 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 33

INVOLVE NORTHWEST

(A company limited by guarantee)

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

Trustees

D Cheyne
G Doran
A Barr
M O'Connor (resigned 26 November 2024)
D Black (appointed 16 August 2023)
A Wright (appointed 16 August 2023)

Company registered number

03212268

Charity registered number

1056777

Registered office

334 New Chester Road, Birkenhead, Wirral, CH42 1LE

Company secretary

L Aspinall

Chief executive officer

L Robinson (acting)

Senior management team

J Molyneux, CEO (until June 2024)
L Robinson, Deputy CEO, acting CEO from June 2024

Independent auditor

Crowe U.K. LLP 3rd Floor St George's House 56 Peter Street Manchester M2 3NQ

Bankers

Barclays Bank PLC, 2 Bebington Road, Birkenhead, CH42 6PU
CCLA Investment Management, 1 Angel Lane, London EC4R 3AB
CAF Financial Solutions Limited, 25 Kings Hill Avenue, Kings Hill, West Malling Kent EC4R 3AB

Solicitors

Brabners, Horton House, Exchange Flags, Liverpool, L2 3YL

INVOLVE NORTHWEST

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (revised 1 January 2019).

Our purposes and activities

The purposes of the charity are:

- To benefit the inhabitants Wirral wide by the promotion of such charitable purposes as the trustees in their absolute discretion may from time to time decide.

The Trustees have currently decided to support the delivery of quality of life interventions for people, families and communities. The vision for the organisation has always been "people" since its inception in 1991.

The driver for the delivery of the services is about knowing what our clients' needs are by the services and projects delivered and then looking strategically at how to gain the funds to support each service area with a funding stream that can sustain longevity in delivery.

Involve's clients and passionate staff team help support the growth and development of the organisation for the future. The majority of staff are recruited from the Wirral population and they bring a wealth of experience, qualifications, life resources and the passion to want to make a difference in whatever part of the charity they work within.

The 7 key service areas are:

- Employment
- Social isolation
- Disability Benefits
- Domestic Abuse
- Debt
- Mental Health
- The Community Hub/Well-being hub

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

All services delivered by Involve Northwest are free of charge as we are able to secure grant funding to deliver the key strands and often are able to provide further wrap around support packages.

INVOLVE NORTHWEST

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

The strategies employed to achieve the charity's aims and objectives are to:

- Offer free employment support to people who are long-term unemployed on Wirral, also delivering job clubs in accessible venues in the community;
- Provide a service that delivers and supports socially isolated people through a door knocking project;
- Support people on health related benefits maintain or enhance what they receive;
- Provide a domestic abuse service for mums and children, peer mentoring volunteering project and deliver the domestic abuse kite mark for businesses
- Provide advice and guidance for individuals living in debt & financial poverty
- Offer support to individuals with mild to moderate mental health issues
- Provide free clothing or pay as you feel and a range of free community activities
- Support the provision of free food
- Providing holistic therapies to our clients

Putting these strategies into action we have supported annually over 12,000 vulnerable people.

Our services we describe as supporting quality of life improvements.

Reachout

The Reachout service has been delivered by Involve for the past 17 years and has significantly grown in delivery. The main aim of the service is to support people who are long-term unemployed and inactive to help them find sustainable employment. The service is also delivered across Wirral via local community work clubs and three hub based community venues. Reachout also provides a discretionary fund to help tackle the pre employment barriers that individuals and families face whilst looking for work, this fund helps issues such as interview clothes, training and travel costs

An employer engagement officer supports the service and is able to find employers on Wirral and beyond to ensure that Reachout is the first place they recruit from with our bank of people looking for work.

Community Connectors

The community connector's contract was won in February 2017 has now been extended until January 2025.

The main aims of the project are to go out into the community via a door knocking service and find isolated people to help them gain a place back in the community. The service also helps small voluntary groups with a spark fund to help them to continue to deliver the vital resources in the community such as:

- Knit and natter groups
- IT groups
- Men's mental health
- Toast and talk

The Wirral Infobank website, (WIB) which is hosted by Wirral Council was also developed and continued to be supported through this project

The Community Connector service was awarded an extra contract in December 2022 to increase the team by another 23 people to be out in the community offering this vital service. This additional contract was then extended to run until 31st January 2023 and is helping help people and communities recover from the effects of the pandemic.

INVOLVE NORTHWEST

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

Benefits service

The benefits service is one of the longest standing services delivered by Involve and it was actually how the organisation started in 1991! Since then various funders have helped deliver this project to help many thousands of people across Wirral. The main aim of the service is to support people with a health related condition either apply for benefit support, sustain benefit support or make a challenge if that financial support has been removed. The service also offers representation at tribunal level if needed.

Domestic Abuse

The award of funding from The Steve Morgan Foundation meant that in September 2020 we started the development of the new Lighthouse families centre. The centre has three dedicated staff members operating 5 days a week and 2 evenings offering a safe place if you are or have suffered domestic abuse. The centre is now funded until March 2026 with a grant from the National Lottery and we are aiming to be able to add services to the Lighthouse centre that complement the delivery. We also have two Independent Domestic Violence Advocates, funded through the PCC budget and a Children's service funded by Wirral Borough Council. In order to develop new sources of funding, a new charity "The Lighthouse Centre Wirral" was incorporated and registered in 2023. Details are shown in Note 20.

Debt / Money Management

The aim of this project is to help individuals in financial crisis tackle their debts, advocate on their behalf with the lenders and also support individuals and families with bespoke money management plans moving forward.

Mental Health

This project specifically works with individuals who have presented at their GP with anxiety and depression and who are awaiting intensive therapy. The project can intervene at pre- and post-therapy stage to tackle the identified practical issues to help alleviate the overall mental health pressures and reduce down NHS waiting lists.

Our volunteers

The charity is very involved within the community and relies on voluntary help.

The main area that volunteers are involved is through the domestic abuse service via peer mentoring (#gothetshirt). This crucial part of the organisation delivers coffee mornings across Wirral supporting and helping sufferers of domestic abuse.

Achievements and performance

Involve has achieved the following during the year:

- 760 clients have signed up to ReachOut of which 466 clients were supported into sustainable employment, with 244 new vacancies found via our local Employer engagement team!
- 111 clients have received one-to-one mental health support from our Brighter Times team.
- 1,793 clients were signed up to the Connect Us project of which, 84% of clients have gone onto accessing an activity as a consequence of being supported by a connector.
- 127 families (inclusive of 290 children and household members) were supported by our Family Connectors, 84% of these families reported an improvement of their wellbeing after 3 months of support.
- 662 people have been supported with their Mental Health with 96% feeling more in control of their lives when disengaging from the service!
- The Wirral Info Bank website has received 73,000 views, with 3,859 services now available online for local people to access additional support.
- 1,075 local people have been referred to the Community Hub for support, 525 local people have received a food parcel.

INVOLVE NORTHWEST
(A company limited by guarantee)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (cont.)

- 1,292 client wellbeing interventions have been delivered by our HelpOut advisors, of which 96% of clients reported an improvement in their wellbeing.
- 627 have been supported with Welfare and Debt issues to overcome financial poverty with £1.1 million of benefits maintained and/or maximised!
- 100% of our DV children say they feel happier after receiving support from the Leapfrog Programme.
- 595 people have been supported with welfare benefits support directly at local social supermarkets.
- 594 clients have received support from the Lighthouse Centre with 1,567 client interventions. A total of 10 Lotus programs have been delivered.

Fundraising

The charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

Financial review

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

Incoming resources in the year were £2,862,502 (2023: £3,547,828) of which £2,744,945 (2023: £3,475,178) related to project restricted activities. The main reason for the reduction in income was the ending of additional Covid 19 related funding for Community Connectors that ended in January 2023. The main funder for Involve Northwest is Wirral Council, who provided £936,288 (2023: £997,163) in respect of Wirral Worklessness Support (known as "Reachout") and £936,288 (2023: £1,246,319) for the Community Connectors project in addition to funding for the Leapfrog and some other projects.

Resources expended were £2,994,008 (2023: £3,270,386). £2,738,852 (2023: £3,043,523) related to restricted activities. Total outgoing resources exceeded incoming resources by £131,506 (2023: income exceeded expenditure by £277,442). This was because outgoing restricted resources exceeded incoming restricted resources by £225,202, compared with 2023 where incoming restricted resources exceeded restricted funds expended by £245,777. In 2024, there were net incoming unrestricted resources of £93,696 (2023: £31,665)

Our pricing policy

Our pricing policy reflects our strategy of enabling all within our community, whatever their means, to take part in our activities, thus everything delivered is free.

Investment Policy

The Charity does not have funds to invest for the long term at this stage, but it does hold bank deposits that are held for contingencies, to underwrite core costs in the event that major contract is not renewed or to cover redundancy costs in a similar situation.

The trustees therefore deposit any funds that are not needed in the short term for operational needs with a variety of interest bearing deposit holders, to spread the risk of the holdings and to ensure that the funds are accessible as and when needed for operational purposes.

During the year the charity operated a deposit account with CCLA Investment Management Limited that is instantly accessible and bears a competitive variable interest rate. In addition, through CAF Financial Solutions Ltd, Involve Northwest access an investment platform with Flagstone Investment Management. This enables us to access a range of term bank deposits through that platform for periods of up to 18 months, while spreading the risk by holding an amount that is covered by the FCA deposit protection scheme with each deposit taker.

INVOLVE NORTHWEST

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

Reserves are primarily needed to ensure that the core and support costs of the charity can be met should a significant contract be ended. The trustees' policy is to ensure that sufficient free reserves are held to cover up to six months of core and support costs in order to cover such costs should major contracts be terminated and to give time for alternative funding to be obtained or for a reorganisation of the charity. In addition, the trustees have designated sufficient reserves to cover the unfunded redundancy liability to which it would be exposed should its contracts be terminated. Finally, the trustees have designated an amount equal to the net book value of the building and improvements to a designated buildings reserve, as these funds are not readily realisable.

At 31 March 2024, six months core costs are estimated to be around £220,000 and free unrestricted reserves amounted to £371,969 (2023: £269,597). In addition, the designated redundancy reserve totals £157,135 (2023: £128,164) and the designated building fund totals £242,493 (2023: £280,140). Total unrestricted funds amounted to £771,597 (2023: £677,901).

Going Concern

The trustees have considered the financial position of the charity, the levels of free reserves and financial forecasts for 2025-26 and, as a consequence, the trustees are satisfied that the charity is well placed to manage its financial risks successfully.

The charity is funded to a significant extent by short term contracts that are subject to periodic re-tender or extension. The main risks that the charity faces would be the impact on recovery of core costs should certain key contracts not be renewed and the redundancy costs that might arise in the event that happens.

A significant part of the income of the charity is provided through its Reachout contract which has been extended to 31st March 2025 with the possibility of further extension, subject to funding being available. However, the trustees have considered the ability of the charity to continue as a going concern, were the contract not to be extended after March 2025.

The trustees have reviewed the projected reserves position in March 2025 and consider that it would be sufficient to continue to fund the core support and management costs of the charity for a period of at least twelve months were the contract not to be renewed after that date. This would provide time and resources to seek alternative income sources or to arrange an orderly restructure of the charity.

The trustees have also designated sufficient funds in a redundancy reserve to cover the maximum estimated redundancy costs should all its contracts not be renewed and the relevant staff team made redundant at that point. Should a contract be awarded to another provider at that date, it is likely that the staff currently employed on it would be transferred to the new provider under TUPE and the new provider would assume that redundancy liability.

Whilst the renewal of the contract from 1st April 2025 represents an uncertainty for the charity, the trustees consider that even if the contract is not renewed the charity would be able to continue to operate as a going concern and deliver the remaining contracts and the financial statements have been prepared on such a basis.

INVOLVE NORTHWEST

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

Following the lifting of Covid restrictions and the reopening of the Hub to be a service to the Community and the securing of the renewal of the Reachout Contract, the objectives for development over the next few months include:

- Re tendering for the successor contract to the current Reach Out contract after the current contract ends in March 2025.
- Continuing to invest in the building to ensure its suitability and sustainability to support the work of Involve Northwest and other partner organisations who use the building into the future
- Further developing the work of the Lighthouse Centre, following the establishment of a subsidiary charity to bid for new funding .
- Update the Memorandum and Articles of the Charity
- Ensuring stability of current contracts in line with funders
- Exploration the development of services outside Wirral
- Maintaining a fully tenanted building in the ethos of Involve Northwest

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Chair

A Barr.

Elected trustees:

A Barr

G Doran

M O'Connor (resigned 26th November 2024)

D Black (appointed 16 August 2023)

A Wright (appointed 16 August 2023)

Structure, Governance and Management

Governing Document

Involve Northwest is a company limited by guarantee governed by its Memorandum and Articles of Association dated 14 June 1996. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association the charity appoints trustees through a recruitment process to join the board. The board will always have a quorum for voting processes as set out in the articles. The board also retain the right to co-opt board members with specialist skills if needed by the charity.

Trustee induction and training

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

INVOLVE NORTHWEST

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

Organisation

The board of trustees, which can have up to 12 members, administers the charity. The board normally meets quarterly with an annual away day. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and strategic development.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Pay policy for senior staff

The directors consider the board of directors, who are the charity trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other provincial charities of a similar size run on a voluntary basis.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity is compliant to ISO 9001:2015 standards
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review at each board meeting which is discussed with the trustees.

The charity commissioned an updated Business Continuity Plan with support from our insurers during the year.

Attention has also been focussed on non-financial risks arising from fire, health and safety such as lone working. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

INVOLVE NORTHWEST

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 group for that period. In preparing the 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;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence 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.

Statement as to disclosure to our auditors

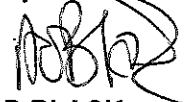
In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charities auditor is unaware,
- and the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small Company Provisions

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

By order of the board of trustees



D BLACK
Trustee

18/12/24.

INVOLVE NORTHWEST

(A company by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INVOLVE NORTHWEST

Opinion

We have audited the financial statements of Involve Northwest for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. 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 charitable company's affairs as at 31 March 2024 and of its 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 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 director's 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 charitable 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, 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. 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 this gives rise to a material misstatement in the financial statements themselves. 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.

INVOLVE NORTHWEST

(A company by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INVOLVE NORTHWEST

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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' exemption in preparing the trustees report 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 9, the trustees 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.

In preparing the financial statements, the trustees are responsible for assessing the 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 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

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, Charities Act 2011 and employment legislation.

INVOLVE NORTHWEST

(A company by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INVOLVE NORTHWEST

We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur, by meeting with management from relevant parts of the business to understand where management considered there was a susceptibility to fraud. We also considered the potential for management to manage earnings and influence the perceptions of the financial statements.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and the timing of recognition of income.

Audit procedures performed by the engagement team included:

- Evaluation of the design of controls established to address the risks related to material irregularities in the financial statements; Testing manual journal entries, in particular journal entries relating to management estimates and entries determined to be large or relating to non-routine transactions.
- Evaluation of income recognition policies and any judgements made around income recognition; reviewing the income system for significant deficiencies or susceptibility to fraud;
- Challenging assumptions and judgements made by management in their significant accounting estimates;
- Agreement of the financial statement disclosures to underlying supporting documentation;
- Making enquiries of management;
- Review of minutes of board meetings throughout the period;

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations. These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

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 auditor's report.

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. Our audit work has been undertaken so that we might state to the charitable company's members 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, for our audit work, for this report, or for the opinions we have formed.

INVOLVE NORTHWEST

(A company by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INVOLVE NORTHWEST

Vicky Szulist (Senior Statutory Auditor)

for and on behalf of

Crowe U.K. LLP

Statutory Auditor

Crowe U.K. LLP
3rd Floor
St George's House
56 Peter Street
Manchester
M2 3NQ

Date

Crowe U.K. LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

INVOLVE NORTHWEST
(A company limited by guarantee)

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

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	2,233	22,112	24,345	13,389
Charitable activities	3	1,322	2,722,833	2,724,155	3,465,215
Investments	4	<u>114,002</u>	<u>-</u>	<u>114,002</u>	<u>69,224</u>
Total income		<u>117,557</u>	<u>2,744,945</u>	<u>2,862,502</u>	<u>3,547,828</u>
Expenditure:					
Charitable activities	7	<u>255,156</u>	<u>2,738,852</u>	<u>2,994,008</u>	<u>3,270,386</u>
Net income		(137,599)	6,093	(131,506)	277,442
Transfer between funds		231,295	(231,295)	-	-
Net income/expenditure after transfers		<u>93,696</u>	<u>(225,202)</u>	<u>(131,506)</u>	<u>277,442</u>
Total funds brought forward		<u>677,901</u>	<u>822,631</u>	<u>1,500,532</u>	<u>1,223,090</u>
Total funds carried forward		<u>771,597</u>	<u>597,429</u>	<u>1,369,026</u>	<u>1,500,532</u>

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

INVOLVE NORTHWEST
(A company limited by guarantee)
REGISTERED NUMBER: 03212268

BALANCE SHEET
AS AT 31 MARCH 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10	242,493		280,140	
Current assets					
Debtors	11	161,891		156,486	
Cash at bank and in hand		<u>1,231,832</u>		<u>1,488,718</u>	
		1,393,723		1,645,204	
Creditors: amounts falling due within one year	12	<u>(267,190)</u>		<u>(424,812)</u>	
Net current assets			<u>1,126,533</u>		<u>1,220,392</u>
Net assets			<u>1,369,026</u>		<u>1,500,532</u>
Charity Funds					
Restricted Funds	14	597,429		822,631	
Unrestricted funds	14	<u>771,597</u>		<u>677,901</u>	
Total funds			<u>1,369,026</u>		<u>1,500,532</u>

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

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



D BLACK
Trustee

Date: 18/12/24

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

INVOLVE NORTHWEST
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash generated by/ (used in) operating activities	16	<u>(366,507)</u>	<u>450,617</u>
Investing activities:			
Purchase of tangible fixed assets		<u>(4,381)</u>	<u>(43,104)</u>
Cash flows from investing activities:			
Rental and interest income		<u>114,002</u>	<u>69,224</u>
Net cash (used by) / provided by investing activities		<u>109,621</u>	<u>26,120</u>
Change in cash and cash equivalents in the year		(256,886)	476,737
Cash and cash equivalents brought forward		<u>1,488,718</u>	<u>1,011,981</u>
Cash and cash equivalents carried forward	17	<u><u>1,231,832</u></u>	<u><u>1,488,718</u></u>

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

INVOLVE NORTHWEST

(A company limited by guarantee)

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

1. Accounting Policies

1.1 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Involve Northwest 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.

1.2 Company status

The charitable company is a private company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company. The registered office is listed on the reference and administrative details page. The entity is registered at both Companies House (reg no: 03212268) and the Charity Commission (reg no: 1056777) in England and Wales.

1.3 Going concern

The trustees have considered the financial position of the charity, the levels of free reserves and financial forecasts for 2025-26 and, as a consequence, the trustees are satisfied that the charity is well placed to manage its financial risks successfully.

The charity is funded to a significant extent by short term contracts that are subject to periodic re-tender or extension. The main risks that the charity faces would be the impact on recovery of core costs should certain key contracts not be renewed and the redundancy costs that might arise in the event that happens.

A significant part of the income of the charity is provided through its Reachout contract which has been extended to 31st March 2025 with the possibility of further extension, subject to funding being available. However, the trustees have considered the ability of the charity to continue as a going concern, were the contract not to be extended after March 2025.

The trustees have reviewed the projected reserves position in March 2025 and consider that it would be sufficient to continue to fund the core support and management costs of the charity for a period of at least twelve months were the contract not to be renewed after that date. This would provide time and resources to seek alternative income sources or to arrange an orderly restructure of the charity.

The trustees have also designated sufficient funds in a redundancy reserve to cover the maximum estimated redundancy costs should all its contracts not be renewed and the relevant staff team made redundant at that point. Should a contract be awarded to another provider at that date, it is likely that the staff currently employed on it would be transferred to the new provider under TUPE and the new provider would assume that redundancy liability.

Whilst the renewal of the contract from 1st April 2025 represents an uncertainty for the charity, the trustees consider that even if the contract is not renewed the charity would be able to continue to operate as a going concern and deliver the remaining contracts and the financial statements have been prepared on such a basis.

INVOLVE NORTHWEST

(A company limited by guarantee)

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

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 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.

1.6 Tangible fixed assets and depreciation

All assets costing more than £1,500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

INVOLVE NORTHWEST

(A company limited by guarantee)

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

1.6 Tangible fixed assets and depreciation (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	5% straight line
Fixtures and fittings	-	25% straight line
Office equipment	-	25% straight line
Property improvements	-	20% straight line

1.7 Interest receivable

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

1.8 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.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

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 company 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. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction 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.

1.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

INVOLVE NORTHWEST

(A company limited by guarantee)

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

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

1.14 Critical accounting Judgements and key sources of estimation uncertainty

In the application of the accounting policies, trustees are required to make judgement, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis and revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affected current and future periods.

The estimation of expected useful life of fixed assets and the resultant depreciation provision are a matter where judgement is applied and details of this are given in note 1.6 of the Accounting Policies.

The potential redundancy liability should current contracts not be renewed is also a matter of estimation. The maximum potential liability has been calculated based the projected statutory redundancy cost should all staff whose redundancy cost is not specifically provided for in the contract, be made redundant at the end of the term of the contract on which they are employed, taking into account their projected age and length of service at that date. The resultant maximum potential liability is provided for in a designated fund in note 14 to the accounts.

Judgement is also exercised in the financial forecasts that have been used to calculate the reserves policy and assess the going concern of the charity in the event that a significant contract is not renewed at the end of its term. These judgements are based on the known contractual position and assessment of staff and other costs required to deliver them, together with an assessment of appropriate support costs.

INVOLVE NORTHWEST

(A company limited by guarantee)

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

2. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	<u>2,233</u>	<u>22,112</u>	<u>24,345</u>
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	<u>2,157</u>	<u>11,232</u>	<u>13,389</u>

3. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Reachout	-	1,139,901	1,139,901
Advice centre	-	168,222	168,222
Domestic abuse advice service	-	281,282	281,282
Community connectors	-	978,552	978,552
Other community services	1,322	48,248	49,570
Clear Minds	-	106,628	106,628
	<u>1,322</u>	<u>2,722,833</u>	<u>2,724,155</u>
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Reachout	-	1,314,326	1,314,326
Advice centre	-	185,182	185,182
Domestic abuse advice service	-	256,305	256,305
Community connectors	-	1,421,831	1,421,831
Other community services	1,269	179,674	180,943
Clear Minds	-	106,628	106,628
	<u>1,269</u>	<u>3,463,946</u>	<u>3,465,215</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Rental income	66,379	66,379
Investment income	<u>47,623</u>	<u>47,623</u>
	<u>114,002</u>	<u>114,002</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Rental income	61,089	61,089
Investment income	<u>8,135</u>	<u>8,135</u>
	<u>69,224</u>	<u>69,224</u>

5. Direct costs

	Reachout 2024 £	Advice centre 2024 £	Domestic abuse advice service 2024 £	Community connectors 2024 £
Partner payments	289,268	0	5,970	0
Office costs	34,561	8,093	25,836	71,678
Premises costs	29,760	1,778	1,703	885
Other costs	17,121	0	8,972	18,525
Legal and professional	3,413	2,187	637	1,329
Audit fees	0	0	0	0
Wages and salaries	631,488	119,170	199,406	872,652
National insurance	57,119	9,983	15,997	73,110
Pension cost	12,930	2,426	3,653	14,196
Depreciation	11,334	0	0	0
	<u>1,086,994</u>	<u>143,637</u>	<u>262,174</u>	<u>1,052,375</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

5. Direct costs (continued)

	Other community services 2024 £	Clear Minds 2024 £	Total 2024 £
Partner payments	0	0	295,238
Office costs	5,562	4,271	150,001
Premises costs	292	266	34,684
Other costs	1,176	39,876	85,670
Legal and professional	61	48	7,675
Audit fees	0	0	0
Wages and salaries	105,477	22,334	1,950,527
National insurance	6,948	4,851	168,008
Pension cost	1,897	613	35,715
Depreciation	0	0	11,334
	<u>121,413</u>	<u>72,259</u>	<u>2,738,852</u>
		<i>Domestic abuse advice service</i>	<i>Community connectors</i>
	<i>Reachout 2023 £</i>	<i>Advice centre 2023 £</i>	<i>2023 £</i>
Partner payments	338,423	-	-
Office costs	57,238	5,242	27,357
Premises costs	34,540	4,961	11,205
Other costs	31,524	490	13,950
Legal and professional	3,880	785	119
Audit fees	3,467	704	-
Wages and salaries	605,575	113,359	175,741
National insurance	59,226	10,334	14,226
Pension cost	11,930	2,402	3,482
Depreciation	11,333	-	-
	<u>1,157,136</u>	<u>138,277</u>	<u>246,080</u>
			<u>1,247,294</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

5. Direct costs (continued)

	Other community services 2023 £	Clear Minds 2023 £	Total 2023 £
Partner payments	-	-	338,423
Office costs	7,871	2042	193,402
Premises costs	2,025	1,573	71,352
Other costs	131,011	718	252,743
Legal and professional	17	139	9,236
Audit fees	-	-	8,504
Wages and salaries	20,591	80,416	1,948,300
National insurance	1697	5,298	174,262
Pension cost	141	1196	35,967
Depreciation	-	-	11,333
	<u>163,353</u>	<u>91,382</u>	<u>3,043,522</u>

6. Support costs

	Reachout 2024 £	Advice centre 2024 £	Domestic abuse advice service 2024 £	Community connectors 2024 £
Premises and office cost	62,942	9,288	15,532	53,691
Legal and professional	7,628	1,126	1,882	6,507
Audit fees	5,439	803	1,342	4,639
Wages and salaries	17,508	2,584	4,320	14,934
National insurance	747	110	184	637
Pension cost	258	38	64	220
Depreciation	12,925	1,908	3,190	11,025
	<u>107,447</u>	<u>15,857</u>	<u>26,514</u>	<u>91,653</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

6. Support costs (continued)

	Other community services 2024 £	Clear Minds 2024 £	Total 2024 £
Premises and office costs	2,129	5,888	149,470
Legal and professional	258	714	18,115
Audit fees	184	509	12,916
Wages and salaries	592	1,637	41,575
National insurance	25	70	1,773
Pension cost	9	24	613
Depreciation	437	1,209	30,694
	<u>3,634</u>	<u>10,051</u>	<u>255,156</u>

	Reachout 2023 £	Advice centre 2023 £	Domestic abuse advice service 2023 £	Community connectors 2023 £
Premises and office costs	63,895	9,002	12,635	69,122
Legal and professional	3,081	434	609	3,333
Audit fees	1,319	186	261	1,427
Wages and salaries	5,951	839	1,177	6,438
National insurance	130	18	26	140
Pension cost	42	6	8	45
Depreciation	11,383	1,604	2,251	12,314
	<u>85,801</u>	<u>12,089</u>	<u>16,967</u>	<u>92,819</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

6. Support costs (continued)

	Other community services 2023 £	Clear Minds 2023 £	Total 2023 £
Premises and office costs	9,105	5,184	168,942
Legal and professional	439	250	8,147
Audit fees	188	107	3,488
Wages and salaries	848	483	15,736
National insurance	18	11	343
Pension cost	6	3	110
Depreciation	1,622	923	30,097
	<u>12,226</u>	<u>6,961</u>	<u>226,863</u>

Governance Costs

Included in direct and support costs are the following governance costs:

	2024 £	2023 £
Auditors' remuneration	12,915	11,992
Legal and Professional costs	18,115	8,147
Staff costs	5,000	4,000
Total	<u>36,030</u>	<u>24,139</u>

7. Analysis of Expenditure by expenditure type

	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £
Reachout	720,050	24,260	450,132	1,194,442
Advice centre	134,312	1,907	23,275	159,494
Domestic abuse advice service	223,624	3,190	61,874	288,688
Community connectors	975,749	11,025	157,254	1,144,028
Other community services	28,424	437	47,032	75,893
Clear Minds	116,054	1,209	14,200	131,463
	<u>2,198,213</u>	<u>42,028</u>	<u>753,767</u>	<u>2,994,008</u>
	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £
Reachout	682,854	22,716	537,367	1,242,937
Advice centre	126,958	1,604	21,804	150,366
Domestic abuse advice service	194,659	2,251	66,137	263,047
Community connectors	1,059,540	12,314	268,259	1,340,113
Other community services	23,302	1,622	150,656	175,580
Clear Minds	87,407	923	10,013	98,343
	<u>2,174,720</u>	<u>41,430</u>	<u>1,054,236</u>	<u>3,270,386</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

8. Auditors' remuneration

The Auditor's remuneration amounts to an Audit fee of £12,915 (2023 - £12,300), and non-audit services of £Nil (2023 - £Nil).

9. Staff costs and related party transactions

Staff costs were as follows:

	2024 £	2023 £
Wages and salaries	1,992,103	1,947,336
Social security costs	169,781	166,656
Other pension costs	36,329	36,116
	<u>2,198,213</u>	<u>2,150,108</u>

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

	2024 No.	2023 No.
Charitable	82	79
Management	<u>3</u>	<u>3</u>
	<u>85</u>	<u>82</u>

The number of higher paid employees was:

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

Key management personnel consist of those listed on the admin and reference page. Total remuneration for the year amounted to £161,147 (2023: £154,212). No trustees were remunerated during the period (2023: nil) and no trustees had expenses re-imbursed (2023: nil)

Involve Northwest purchase environmental consultancy services as and when required from DPC Consultants Ltd, which is a business controlled by the son of a Trustee, Ms M O'Connor. Services to a value of £588 (2023- £540) were purchased from this business during the year ended 31 March 2024. There was no outstanding balance due to DPC Consultants Ltd at the year end.

Involve Northwest has purchased IT equipment and support from Vigo IT Solutions Ltd for a number of years. During the year to 31 March 2022, Ms M O'Connor, a member of the senior management of that company, became a trustee of Involve Northwest. Involve Northwest continues to purchase IT support and services from Vigo IT on normal commercial terms and purchases of services and equipment with a value of £80,722 (2023 - £80,247) were made during the year under review. There was no outstanding balance due to Vigo IT Solutions Ltd at 31 March 2024. Ms O'Connor is not involved in the contractual arrangements relating to these services or in the delivery of these services.

Mr A Barr is a trustee of Involve Northwest. His wife and son are employees of the charity. They were both recruited prior to Mr Barr's appointment and they are employed under standard terms of employment of the company. Mr Barr has no involvement in the remuneration or management of either of them.

INVOLVE NORTHWEST

(A company limited by guarantee)

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

10. Tangible fixed assets

	Freehold property £	Property improvements and vehicles £	Total £
Cost			
At 1 April 2023	350,000	99,781	449,781
Additions	-	4,381	4,381
	<u>350,000</u>	<u>104,162</u>	<u>454,162</u>
Depreciation			
At 1 April 2023	122,500	47,141	169,641
Charge for the year	17,500	24,528	42,028
	<u>140,000</u>	<u>71,669</u>	<u>211,669</u>
Net book value			
At 31 March 2024	<u>210,000</u>	<u>32,493</u>	<u>242,493</u>
At 31 March 2023	<u>227,500</u>	<u>52,640</u>	<u>280,140</u>

11. Debtors

	2024 £	2023 £
Trade debtors	84,113	114,581
Prepayments and accrued income	77,778	41,905
	<u>161,891</u>	<u>156,486</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	51,234	81,038
Other taxation and social security	38,716	36,576
Other creditors	10,090	8,305
Accruals and deferred income	167,150	298,893
	<u>267,190</u>	<u>424,812</u>

Deferred income

	2024 £	2023 £
Deferred income at 1 April 2023	189,107	266,077
Resources deferred during the year	40,681	189,107
Amounts released from previous years	<u>(189,107)</u>	<u>(266,077)</u>
Deferred income at 31 March 2024	<u>40,681</u>	<u>189,107</u>

Deferred income relates to rents and grant income provided in advance which relate to the 2024-25 financial year.

13. Financial instruments

	2024 £	2023 £
Financial assets measured at amortised cost	<u>1,325,741</u>	<u>1,603,299</u>
Financial liabilities measured at amortised cost	<u>187,793</u>	<u>199,129</u>

Financial assets measured at amortised cost comprise trade debtors and cash.

Financial liabilities measured at amortised cost comprise trade creditors, other creditors and accruals.

INVOLVE NORTHWEST

(A company limited by guarantee)

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

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Designated funds					
Fixed Asset Fund	280,140	-	-	(37,647)	242,493
Redundancy costs	128,164	-	-	28,971	157,135
General funds					
General Funds	<u>269,597</u>	<u>117,557</u>	<u>255,156</u>	<u>239,971</u>	<u>371,969</u>
Total Unrestricted funds	<u>677,901</u>	<u>117,557</u>	<u>255,156</u>	<u>231,295</u>	<u>771,597</u>
Restricted funds					
Reach Out	30,520	1,139,901	1,086,994	(83,074)	353
Advice Services	41,902	168,222	143,637	(31,928)	34,559
Domestic Abuse Advice Services	69,854	291,780	262,174	(24,435)	75,025
Community Connectors	604,539	978,555	1,052,375	(86,340)	444,379
Other Community Activities	31,143	59,859	72,259	-	18,743
Clear Minds	44,673	106,628	121,413	(5,518)	24,370
	<u>822,631</u>	<u>2,744,945</u>	<u>2,738,852</u>	<u>(231,295)</u>	<u>597,429</u>
Total funds	<u>1,500,532</u>	<u>2,862,502</u>	<u>2,994,008</u>	<u>-</u>	<u>1,369,026</u>

ReachOut - Employment partnership working with long-term unemployed individuals over the age of 30, including sustainability support for 6 months post returning to the labour market.

Advice Services- Advice and guidance service for people with health conditions up to and including tribunal representation.

Domestic Abuse Advice Services- The provision of a two-tiered programme to support families in relation to domestic abuse. 10 week programmes of support and interventions for mums and children and 1 to 1 support.

Community Connectors- The service engages the disengaged by setting up a network of new roles in the community to tackle the issue of social isolation and promote active inclusion which will improve and provide health benefits and lead to greater readiness for work.

Clear Minds – provides support to individuals with mental health needs

Other Community Activities- Provision of various community activities to include an annual pensioners party etc.

INVOLVE NORTHWEST

(A company limited by guarantee)

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

14. Statement of funds (continued)

Designated Funds

The Fixed assets Fund represents the net book value of fixed assets held for use by the charity and so these funds are not readily realisable.

The Redundancy Fund represents the potential additional redundancy costs to the charity if none of the current contracts were renewed at the end of their term.

Transfers in the year represent costs allocated by the Trustees to allocate central property costs across the different restricted activities and to create the Fixed Asset fund. No further amounts were transferred to the redundancy fund in the year.

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Designated funds					
Fixed Asset Fund	278,466	-	-	(20,332)	280,140
Redundancy costs	118,004	-	-	8,790	128,164
General funds					
General Funds	<u>249,766</u>	<u>84,507</u>	<u>153,520</u>	<u>132,763</u>	<u>269,597</u>
Total Unrestricted funds	<u>646,236</u>	<u>84,507</u>	<u>153,520</u>	<u>121,221</u>	<u>677,901</u>
Restricted funds					
Reach Out	-	912,365	849,986	(62,379)	30,520
Advice Services	14,989	153,415	142,021	(10,879)	41,902
Domestic Abuse Advice Services	61,324	244,935	232,099	3,901	69,854
Community Connectors	451,272	1,620,132	1,278,865	(45,603)	604,539
Other Community Activities	8,321	53,606	68,170	(741)	31,143
Clear Minds	40,948	106,628	86,300	(5,520)	44,673
	<u>576,854</u>	<u>3,091,081</u>	<u>2,657,441</u>	<u>(121,221)</u>	<u>822,631</u>
Total funds	<u>1,223,090</u>	<u>3,175,588</u>	<u>2,810,961</u>	<u>-</u>	<u>1,500,532</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	231,159	11,334	242,493
Current assets	540,438	853,285	1,393,723
Creditors due within one year	-	(267,190)	(267,190)
	<u>771,597</u>	<u>597,429</u>	<u>1,369,026</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	257,472	22,668	280,140
Current assets	420,429	1,224,775	1,645,204
Creditors due within one year	-	(424,812)	(424,812)
	<u>677,901</u>	<u>822,631</u>	<u>1,500,532</u>

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

	2024 £	2023 £
Net income for the year (as per Statement of Financial Activities)	(131,506)	277,442
Adjustment for:		
Depreciation charges	42,028	41,430
Rent and interest income	(114,002)	(69,224)
Decrease/(increase) in debtors	(5,405)	198,641
Increase in creditors	(157,622)	2,328
Net cash generated by/ (used in) operating activities	<u>(366,507)</u>	<u>450,617</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

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

17. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	<u>1,231,832</u>	<u>1,488,718</u>
Total	<u><u>1,231,831</u></u>	<u><u>1,488,718</u></u>

18. Pension commitments

The charity operates a defined contribution pension scheme which is a multi-employer scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £36,328 (2023: £36,116). No amount was outstanding as at 31 March 2024 (2023: £nil).

19. Operating lease commitments

At 31 March 2024 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2024 £	2023 £
Amounts payable:		
Within 1 year	4992	7,003
Between 1 and 5 years	<u>7735</u>	<u>5,940</u>
Total	<u><u>12,727</u></u>	<u><u>12,943</u></u>

20. Lighthouse Centre Wirral

On 30th June 2023, Involve Northwest formed a company limited by guarantee, The Lighthouse Centre Wirral (LCW), company number 14972772. It was registered as a charity on 2nd November 2023, charity number 1205553. This charity was set up to further develop the work of the Lighthouse Centre, which supports women and families who are suffering as a result of domestic abuse. Although Involve Northwest is the sole member of LCW and has a right to remove trustees in exceptional circumstances, LCW has an independent Board of Trustees and Involve Northwest does not have any right of access to its funds.

Involve Northwest will work closely with the trustees of LCW to help them develop the services of the charity. The intention is that LCW will remain independent of Involve Northwest and their services will run in parallel with and be complementary to those offered by Involve Northwest.

INVOLVE NORTHWEST

England & Wales - Charity number 1056777

Accounts

INVOLVE NORTHWEST
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

INVOLVE NORTHWEST
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 10
Independent auditor's report	11 - 14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 34

INVOLVE NORTHWEST

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees

J Calcott (retired 6 May 2022)
D Cheyne
G Doran
A Barr
M O'Connor
D Black (appointed 16 August 2023)
A Wright (appointed 16 August 2023)

Company registered number

03212268

Charity registered number

1056777

Registered office

334 New Chester Road, Birkenhead, Wirral, CH42 1LE

Company secretary

J Molyneux

Chief executive officer

J Molyneux

Senior management team

J Molyneux, CEO
L Robinson, Deputy CEO

Independent auditor

Crowe U.K. LLP, 3rd floor, The Lexicon, Mount Street, Manchester, M2 5NT

Bankers

Barclays Bank PLC, 2 Bebington Road, Birkenhead, CH42 6PU
CCLA Investment Management, 1 Angel Lane, London EC4R 3AB
CAF Financial Solutions Limited, 25 Kings Hill Avenue, Kings Hill, West Malling Kent EC4R 3AB

Solicitors

Brabners, Horton House, Exchange Flags, Liverpool, L2 3YL

INVOLVE NORTHWEST

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (revised 1 January 2019).

Chair's report

A highlight of the year was the successful retender for the Reachout Project which has been awarded until 31st March 2024. The senior management team have worked tirelessly to be able to continue the valued work delivered by the organisation and they are continuing to work on securing future funding streams to enable the rest of the services to continue and develop.

The 7 key community support services are:

- Reachout – employment support for people who are long-term unemployed.
- Community Connectors – low level mental health support for isolated individuals
- Domestic Abuse – supporting mums & children with practical and emotional domestic abuse support via a 10 week programme called Leapfrog, a local peer mentoring project and Wirral Councils domestic abuse pledge for businesses.
- Welfare Benefits – helping disabled individuals tackling poverty crisis through health related benefit awards and tribunals.
- Debt / Money Management – debt advice and guidance for all Wirral residents.
- Clear Minds – GP referral pathway for practical support for issues affecting mild to moderate mental health.
- The Community Hub element of service delivery at the Community Village

Involve's aims are to support the quality of life improvement for each person, family or community it delivers the services to or within and we have focussed our delivery around the above strands and delivered some very impressive results for Wirral people.

I would like to thank the team who give everything to continue to deliver our services into our communities to support individuals in many different ways.

To know more visit our website www.involvenorthwest.org.uk or telephone our office on 0151 644 4500.



Alan Barr, Chair

15th December 2023

INVOLVE NORTHWEST

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

Our purposes and activities

The purposes of the charity are:

- To benefit the inhabitants Wirral wide by the promotion of such charitable purposes as the trustees in their absolute discretion may from time to time decide.

The Trustees have currently decided to support the delivery of quality of life interventions for people, families and communities. The vision for the organisation has always been "people" since its inception in 1991.

The driver for the delivery of the services is about knowing what our clients' needs are by the services and projects delivered and then looking strategically at how to gain the funds to support each service area with a funding stream that can sustain longevity in delivery.

Involve's clients and passionate staff team help support the growth and development of the organisation for the future. The majority of staff are recruited from the Wirral population and they bring a wealth of experience, qualifications, life resources and the passion to want to make a difference in whatever part of the charity they work within.

The 7 key service areas are:

- Employment
- Social isolation
- Disability Benefits
- Domestic Abuse
- Debt
- Mental Health
- The Community Hub/Well-being hub

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. All services delivered by Involve Northwest are free of charge as we are able to secure grant funding to deliver the key strands and often are able to provide further wrap around support packages.

The strategies employed to achieve the charity's aims and objectives are to:

- Offer free employment support to people who are long-term unemployed on Wirral, also delivering job clubs in accessible venues in the community;
- Provide a service that delivers and supports socially isolated people through a door knocking project;
- Support people on health related benefits maintain or enhance what they receive;
- Provide a domestic abuse service for mums and children, peer mentoring volunteering project and deliver the domestic abuse kite mark for businesses
- Provide advice and guidance for individuals living in debt & financial poverty
- Offer support to individuals with mild to moderate mental health issues
- Provide free clothing or pay as you feel and a range of free community activities
- Support the provision of free food
- Providing holistic therapies to our clients

Putting these strategies into action we have supported annually over 12,000 vulnerable people.

Our services we describe as supporting quality of life improvements.

INVOLVE NORTHWEST

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

Reachout

The Reachout service has been delivered by Involve for the past 17 years and has significantly grown in delivery. The main aim of the service is to support people who are long-term unemployed and inactive to help them find sustainable employment. The service is also delivered across Wirral via local community work clubs and three hub based community venues. Reachout also provides a discretionary fund to help tackle the pre employment barriers that individuals and families face whilst looking for work, this fund helps issues such as interview clothes, training and travel costs

An employer engagement officer supports the service and is able to find employers on Wirral and beyond to ensure that Reachout is the first place they recruit from with our bank of people looking for work.

Community Connectors

The community connector's contract was won in February 2017 has now been extended until January 2025.

The main aims of the project are to go out into the community via a door knocking service and find isolated people to help them gain a place back in the community. The service also helps small voluntary groups with a spark fund to help them to continue to deliver the vital resources in the community such as:

- Knit and natter groups
- IT groups
- Men's mental health
- Toast and talk

The Wirral Infobank website, which is hosted by Wirral Council was also developed and continued to be supported through this project

The Community Connector service was awarded an extra contract in December 2022 to increase the team by another 23 people to be out in the community offering this vital service. This additional contract was then extended to run until 31st January 2023 and is helping help people and communities recover from the effects of the pandemic.

Benefits service

The benefits service is one of the longest standing services delivered by Involve and it was actually how the organisation started in 1991! Since then various funders have helped deliver this project to help many thousands of people across Wirral. The main aim of the service is to support people with a health related condition either apply for benefit support, sustain benefit support or make a challenge if that financial support has been removed. The service also offers representation at tribunal level if needed.

Domestic Abuse

The award of funding from The Steve Morgan Foundation meant that in September 2020 we started the development of the new Lighthouse families centre. The centre has three dedicated staff members operating 5 days a week and 2 evenings offering a safe place if you are or have suffered domestic abuse. The centre is now funded until March 2026 with a grant from the National Lottery and we are aiming to be able to add services to the Lighthouse centre that complement the delivery.

The other aspect of the domestic abuse service is a specific programme called Leapfrog which supports mums and children who have experienced domestic abuse with a strong objective of rebuilding the family back together.

In addition to leapfrog, #GTTS (Got The T-Shirt) is a domestic abuse peer mentoring project delivered by volunteers in the community via coffee clubs/mornings.

INVOLVE NORTHWEST

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

Debt / Money Management

The aim of this project is to help individuals in financial crisis tackle their debts, advocate on their behalf with the lenders and also support individuals and families with bespoke money management plans moving forward.

Mental Health

This project specifically works with individuals who have presented at their GP with anxiety and depression and who are awaiting intensive therapy. The project can intervene at pre- and post-therapy stage to tackle the identified practical issues to help alleviate the overall mental health pressures and reduce down NHS waiting lists.

Our volunteers

The charity is very involved within the community and relies on voluntary help.

The main area that volunteers are involved is through the domestic abuse service via peer mentoring (#gotthetshirt). This crucial part of the organisation delivers coffee mornings across Wirral supporting and helping sufferers of domestic abuse.

Achievements and performance

Involve has achieved the following during the year:

- 732 clients have signed up to ReachOut of which 402 clients were supported into sustainable employment, with 247 new vacancies found via our local Employer engagement team!
- 56 clients have received one-to-one mental health support from our Brighter Times team.
- 1,490 clients were signed up to the Connect Us project of which, 79% of clients have gone onto accessing an activity as a consequence of being supported by a connector.
- 50 families (inclusive of 114 children and household members) were supported by our Family Connectors, 86% of these families reported an improvement of their wellbeing after 3 months of support.
- 447 people have been supported with their Mental Health with 95% feeling more in control of their lives when disengaging from the service!
- The Wirral Info Bank website has received 127,000 views, with 2,512 services now available online for local people to access additional support.
- 1,272 local people have been referred to the Community Hub for support, 783 local people have received a food parcel.
- 421 client wellbeing interventions have been delivered by our HelpOut advisors, of which 95% of clients reported an improvement in their wellbeing.
- 1,008 have been supported with Welfare and Debt issues to overcome financial poverty with £1.4 million of benefits maintained and/or maximised!
- 100% of our DV children say they feel happier after receiving support from the Leapfrog Programme.
- 530 people have been supported with welfare benefits support directly at local social supermarkets.
- 456 clients have received support from the Lighthouse Centre with 1,299 client interventions. A total of 7 Leapfrog programs and 6 Lotus programs have been delivered.

Fundraising

The charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

INVOLVE NORTHWEST
(A company limited by guarantee)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

Incoming resources in the year were £3,547,828 (2022: £3,175,588) of which £3,475,178 (2022: £3,091,081) related to project restricted activities. The main reason for the increase in income was the receipt of an additional grant to support the Reach Out project that began in May 2022 and which has been extended to 31 March 2024. The main funder for Involve Northwest is Wirral Council, who provided £997,163 (2022: £912,265) in respect of Wirral Worklessness Support (known as "Reachout") and £1,246,319 (2022: £1,487,218) for the Community Connectors project in addition to funding for the Leapfrog and some other projects.

Resources expended were £3,270,386 (2022: £2,810,961). £3,043,523 (2022: £2,657,441) related to restricted activities. Total incoming resources exceeded outgoing resources by £277,442 (2022: £364,627) of which £245,777 is restricted (2022: £312,419).

Our pricing policy

Our pricing policy reflects our strategy of enabling all within our community, whatever their means, to take part in our activities, thus everything delivered is free.

Investment Policy

The Charity does not have funds to invest for the long term at this stage, but it does hold bank deposits that are held for contingencies, to underwrite core costs in the event that major contract is not renewed or to cover redundancy costs in a similar situation.

The trustees therefore deposit any funds that are not needed in the short term for operational needs with a variety of interest bearing deposit holders, to spread the risk of the holdings and to ensure that the funds are accessible as and when needed for operational purposes.

During the year the charity opened a deposit account with CCLA Investment Management Limited with a deposit of £300,000 that is instantly accessible and bears a competitive variable interest rate. In addition, through CAF Financial Solutions Ltd, we access an investment platform with Flagstone Investment Management. This enables us to access a range of term bank deposits through that platform for periods of up to 18 months, while spreading the risk by holding an amount that is covered by the FCA deposit protection scheme with each deposit taker.

Reserves policy

Reserves are primarily needed to ensure that the core and support costs of the charity can be met should a significant contract be ended. The trustees' policy is to ensure that sufficient free reserves are held to cover up to six months of core and support costs in order to cover such costs should major contracts be terminated and to give time for alternative funding to be obtained or for a reorganisation of the charity. In addition, the trustees have designated sufficient reserves to cover the unfunded redundancy liability to which it would be exposed should its contracts be terminated. Finally, the trustees have designated an amount equal to the net book value of the building and improvements to a designated buildings reserve, as these funds are not readily realisable.

At 31 March 2023, six months core costs are estimated to be around £220,000 and free unrestricted reserves amounted to £269,597 (2022: £249,766). In addition, the designated redundancy reserve totals £128,164 (2022: £118,004) and the designated building fund totals £280,140 (2022: £278,466). Total unrestricted funds amounted to £677,901 (2022: £646,236).

INVOLVE NORTHWEST

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

Going Concern

The trustees have considered the financial position of the charity, the levels of free reserves and financial forecasts for 2023-24 and, as a consequence, the trustees are satisfied that the charity is well placed to manage its financial risks successfully.

The charity is funded to a significant extent by short term contracts that are subject to periodic re-tender or extension. The main risks that the charity faces would be the impact on recovery of core costs should certain key contracts not be renewed and the redundancy costs that might arise in the event that happens.

A significant part of the income of the charity is provided through its Reachout contract which was extended during the year under review after successful re-tender to 31st March 2024 with the possibility of further extension, subject to funding being available. However, the trustees have considered the ability of the charity to continue as a going concern, were the contract not to be extended after March 2024.

The trustees have reviewed the projected reserves position in March 2024 and consider that it would be sufficient to continue to fund the core support and management costs of the charity for a period of at least six months were the contract not to be renewed after that date. This would provide time and resources to seek alternative income sources or to arrange an orderly restructure of the charity.

The trustees have also designated sufficient funds in a redundancy reserve to cover the maximum estimated redundancy costs should all its contracts not be renewed and the relevant staff team made redundant at that point. Should a contract be awarded to another provider at that date, it is likely that the staff currently employed on it would be transferred to the new provider under TUPE and the new provider would assume that redundancy liability.

Whilst the renewal of the contract from 1st April 2024 represents an uncertainty for the charity, the trustees consider that even if the contract is not renewed the charity would be able to continue to operate as a going concern and deliver the remaining contracts and the financial statements have been prepared on such a basis.

Plans for future periods

Following the lifting of Covid restrictions and the reopening of the Hub to be a service to the Community and the securing of the renewal of the Reachout Contract, the objectives for development over the next few months include:

- Re tendering for the successor contract to the current Reach Out contract after the current contract ends in March 2024.
- Continuing to invest in the building to ensure its suitability and sustainability to support the work of Involve Northwest and other partner organisations who use the building into the future
- Further developing the work of the Lighthouse Centre, including the establishment of a subsidiary charity to bid for new funding .
- Update the Memorandum and Articles of the Charity
- Ensuring stability of current contracts in line with funders
- Exploration the development of services outside Wirral
- Maintaining a fully tenanted building in the ethos of Involve Northwest

INVOLVE NORTHWEST

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Chair

A Barr.

After many years of services as chair of the charity, David Cheyne stepped down from this role during the year and Alan Barr was appointed in his place.

Elected trustees:

A Barr

G Doran

M O'Connor

D Black (appointed 16 August 2023)

A Wright (appointed 16 August 2023)

J Calcott (retired 6 May 2022)

Structure, Governance and Management

Governing Document

Involve Northwest is a company limited by guarantee governed by its Memorandum and Articles of Association dated 14 June 1996. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association the charity appoints trustees through a recruitment process to join the board. The board will always have a quorum for voting processes as set out in the articles. The board also retain the right to co-opt board members with specialist skills if needed by the charity.

Trustee induction and training

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which can have up to 12 members, administers the charity. The board normally meets quarterly with an annual away day. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and strategic development.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

INVOLVE NORTHWEST

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

Pay policy for senior staff

The directors consider the board of directors, who are the charity trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other provincial charities of a similar size run on a voluntary basis.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity is compliant to ISO 9001:2015 standards
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review at each board meeting which is discussed with the trustees.

The charity commissioned an updated Business Continuity Plan with support from our insurers during the year.

Attention has also been focussed on non-financial risks arising from fire, health and safety such as lone working. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 group for that period. In preparing the 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;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

INVOLVE NORTHWEST
(A company limited by guarantee)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charities auditor is unaware,
- and the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small Company Provisions

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

By order of the board of trustees



A BARR
Trustee

15th December 2023

INVOLVE NORTHWEST

(A company by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INVOLVE NORTHWEST

Opinion

We have audited the financial statements of Involve Northwest for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. 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 charitable company's affairs as at 31 March 2023 and of its 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 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 director's 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 charitable 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, 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. 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 this gives rise to a material misstatement in the financial statements themselves. 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.

INVOLVE NORTHWEST

(A company by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INVOLVE NORTHWEST

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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' exemption in preparing the trustees report 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 9, the trustees 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.

In preparing the financial statements, the trustees are responsible for assessing the 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 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

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, Charities Act 2011 and employment legislation.

INVOLVE NORTHWEST

(A company by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INVOLVE NORTHWEST

We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur, by meeting with management from relevant parts of the business to understand where management considered there was a susceptibility to fraud. We also considered the potential for management to manage earnings and influence the perceptions of the financial statements.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and the timing of recognition of income.

Audit procedures performed by the engagement team included:

- Evaluation of the design of controls established to address the risks related to material irregularities in the financial statements; Testing manual journal entries, in particular journal entries relating to management estimates and entries determined to be large or relating to non-routine transactions.
- Evaluation of income recognition policies and any judgements made around income recognition; reviewing the income system for significant deficiencies or susceptibility to fraud;
- Challenging assumptions and judgements made by management in their significant accounting estimates;
- Agreement of the financial statement disclosures to underlying supporting documentation;
- Making enquiries of management;
- Review of minutes of board meetings throughout the period;

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations. These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

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 auditor's report.

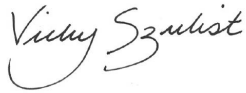
Use of our report

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. Our audit work has been undertaken so that we might state to the charitable company's members 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, for our audit work, for this report, or for the opinions we have formed.

INVOLVE NORTHWEST

(A company by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INVOLVE NORTHWEST



Vicky Szulist (Senior Statutory Auditor)

for and on behalf of

Crowe U.K. LLP

Statutory Auditor

3rd floor
The Lexicon
Mount Street
Manchester
M2 5NT

Date 20th December 2023

Crowe U.K. LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

INVOLVE NORTHWEST
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	2,157	11,232	13,389	12,013
Charitable activities	3	1,269	3,463,946	3,465,215	3,111,453
Investments	4	69,224	-	69,224	52,122
Total income		72,650	3,475,178	3,547,828	3,175,588
Expenditure:					
Charitable activities	7	226,863	3,043,523	3,270,386	2,810,961
Net income		(154,213)	431,655	277,442	364,627
Transfer between funds		185,878	(185,878)	-	-
Net income/expenditure after transfers		31,665	245,777	277,442	364,627
Total funds brought forward		646,236	576,854	1,223,090	858,463
Total funds carried forward		677,901	822,631	1,500,532	1,223,090

The notes on pages 18 to 34 form part of these financial statements.

INVOLVE NORTHWEST

(A company limited by guarantee)
REGISTERED NUMBER: 03212268

BALANCE SHEET AS AT 31 MARCH 2023

			2023	2022
	Note	£	£	£
Fixed assets				
Tangible assets	10		280,140	278,466
Current assets				
Debtors	11	156,486		355,127
Cash at bank and in hand		<u>1,488,718</u>	<u>1,011,981</u>	
		1,645,204	1,367,108	
Creditors: amounts falling due within one year	12	<u>(424,812)</u>	<u>(422,484)</u>	
Net current assets			<u>1,220,392</u>	<u>944,624</u>
Net assets			<u>1,500,532</u>	<u>1,223,090</u>
Charity Funds				
Restricted Funds	14	822,631		576,854
Unrestricted funds	14	<u>677,901</u>		<u>646,236</u>
Total funds			<u>1,500,532</u>	<u>1,223,090</u>

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

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


A BARR
Trustee
Date... 15th December 2023

The notes on pages 18 to 34 form part of these financial statements

INVOLVE NORTHWEST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash generated by/ (used in) operating activities	16	<u>450,617</u>	<u>424,087</u>
Investing activities:			
Purchase of tangible fixed assets		<u>(43,104)</u>	<u>(8,504)</u>
Cash flows from investing activities:			
Rental and interest income		<u>69,224</u>	<u>52,071</u>
Net cash (used by) / provided by investing activities		<u>26,120</u>	<u>43,567</u>
Change in cash and cash equivalents in the year		476,737	467,654
Cash and cash equivalents brought forward		<u>1,011,981</u>	<u>544,327</u>
Cash and cash equivalents carried forward	17	<u><u>1,488,718</u></u>	<u><u>1,011,981</u></u>

The notes on pages 18 to 34 form part of these financial statements.

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

1.1 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Involve Northwest 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.

1.2 Company status

The charitable company is a private company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company. The registered office is listed on the reference and administrative details page. The entity is registered at both Companies House (reg no: 03212268) and the Charity Commission (reg no: 1056777) in England and Wales.

1.3 Going concern

The trustees have considered the financial position of the charity, the levels of free reserves and financial forecasts for 2023-25 and, as a consequence, the trustees are satisfied that the charity is well placed to manage its financial risks successfully.

The charity is funded to a significant extent by short term contracts that are subject to periodic re-tender or extension. The main risks that the charity faces would be the impact on recovery of core costs should certain key contracts not be renewed and the redundancy costs that might arise in the event that happens.

A significant part of the income of the charity is provided through its Reachout contract which was extended during the year under review after successful re-tender to 31st March 2024 with the possibility of further extension, subject to funding being available. However, the trustees have considered the ability of the charity to continue as a going concern, were the contract not to be extended after March 2024.

The trustees have reviewed the projected reserves position in March 2024 and consider that it would be sufficient to continue to fund the core support and management costs of the charity for a period of up to six months were the contract not to be renewed after that date. This would provide time and resources to seek alternative income sources or to arrange an orderly restructure of the charity.

The trustees have also designated sufficient funds in a redundancy reserve to cover the maximum estimated redundancy costs should all its contracts not be renewed and the relevant staff team made redundant at that point. Should a contract be awarded to another provider at that date, it is likely that the staff currently employed on it would be transferred to the new provider under TUPE and the new provider would assume that redundancy liability.

Whilst the renewal of the contract after 1st April 2024 represents an uncertainty for the charity, the trustees consider that even if the contract is not renewed the charity would be able to continue to operate as a going concern and deliver the remaining contracts and the financial statements have been prepared on such a basis.

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 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.

1.6 Tangible fixed assets and depreciation

All assets costing more than £1,500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1.6 Tangible fixed assets and depreciation (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	5% straight line
Fixtures and fittings	-	25% straight line
Office equipment	-	25% straight line
Property improvements	-	20% straight line

1.7 Interest receivable

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

1.8 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.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

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 company 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. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction 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.

1.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

1.14 Critical accounting Judgements and key sources of estimation uncertainty

In the application of the accounting policies, trustees are required to make judgement, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis and revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affected current and future periods.

The estimation of expected useful life of fixed assets and the resultant depreciation provision are a matter where judgement is applied and details of this are given in note 1.6 of the Accounting Policies.

The potential redundancy liability should current contracts not be renewed is also a matter of estimation. The maximum potential liability has been calculated based the projected statutory redundancy cost should all staff whose redundancy cost is not specifically provided for in the contract, be made redundant at the end of the term of the contract on which they are employed, taking into account their projected age and length of service at that date. The resultant maximum potential liability is provided for in a designated fund in note 14 to the accounts.

Judgement is also exercised in the financial forecasts that have been used to calculate the reserves policy and assess the going concern of the charity in the event that a significant contract is not renewed at the end of its term. These judgements are based on the known contractual position and assessment of staff and other costs required to deliver them, together with an assessment of appropriate support costs.

2. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	<u>2,157</u>	<u>11,232</u>	<u>13,389</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	<u>3,175</u>	<u>8,838</u>	<u>12,013</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

3. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Reachout	-	1,314,326	1,314,326
Advice centre	-	185,182	185,182
Domestic abuse advice service	-	256,305	256,305
Community connectors	-	1,421,831	1,421,831
Other community services	1,269	179,674	180,943
Clear Minds	-	106,628	106,628
	<u>1,269</u>	<u>3,463,946</u>	<u>3,465,215</u>
	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Reachout	-	912,365	912,365
Advice centre	-	153,415	153,415
Domestic abuse advice service	-	242,835	242,835
Community connectors	25,000	1,620,132	1,645,132
Other community services	4,210	46,868	51,078
Clear Minds	-	106,628	106,628
	<u>29,210</u>	<u>3,082,243</u>	<u>3,111,453</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Rental income	61,089	61,089
Investment income	<u>8,135</u>	<u>8,135</u>
	<u>69,224</u>	<u>69,224</u>
	Unrestricted funds 2022 £	Total funds 2022 £
Rental income	52,071	52,071
Investment income	<u>51</u>	<u>51</u>
	<u>52,122</u>	<u>52,122</u>

5. Direct costs

	Reachout 2023 £	Advice centre 2023 £	Domestic abuse advice service 2023 £	Community connectors 2023 £
Partner payments	338,423	-	-	-
Office costs	57,238	5,242	27,357	93,652
Premises costs	34,540	4,991	11,205	17,048
Other costs	31,524	490	13,950	75,050
Legal and professional	3,880	785	119	4,295
Audit fees	3,467	704	-	4,333
Wages and salaries	605,575	113,359	175,741	952,618
National insurance	59,226	10,334	14,226	83,482
Pension cost	11,930	2,402	3,482	16,816
Depreciation	11,333	-	-	-
	<u>1,157,136</u>	<u>138,277</u>	<u>46,080</u>	<u>1,274,294</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

5. Direct costs (continued)

	Other community services 2023 £	Clear Minds 2023 £	Total 2023 £
Partner payments	-	-	338,423
Office costs	7,871	2042	193,402
Premises costs	2,025	1,573	71,352
Other costs	131,011	718	252,743
Legal and professional	17	139	9,236
Audit fees	-	-	8,504
Wages and salaries	20,591	80,416	1,948,300
National insurance	1697	5,298	174,262
Pension cost	141	1196	35,967
Depreciation	-	-	11,333
	<u>163,353</u>	<u>91,382</u>	<u>3,043,522</u>
		<i>Domestic abuse advice service</i>	<i>Community connectors</i>
	<i>Reachout 2022 £</i>	<i>Advice centre 2022 £</i>	<i>2022 £</i>
Partner payments	241,497	-	-
Office costs	32,499	5,523	22,265
Premises costs	38,978	4,764	7,330
Other costs	582	-	7,117
Legal and professional	3,228	47	287
Audit fees	2,600	650	-
Wages and salaries	476,474	119,561	178,280
National insurance	45,229	9,241	14,000
Pension cost	8,899	2,235	2,820
	<u>849,986</u>	<u>142,021</u>	<u>232,099</u>
			<u>1,278,865</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

5. Direct costs (continued)

	Other community services 2022 £	Clear Minds 2022 £	Total 2022 £
Partner payments	-	-	241,497
Office costs	15,645	3,418	217,970
Premises costs	7,923	1,425	80,321
Other costs	22,795	619	39,472
Legal and professional	102	47	7,081
Audit fees	-	-	6,500
Wages and salaries	20,988	74,345	1,879,223
National insurance	531	5,531	154,669
Pension cost	186	915	30,708
	<u>68,170</u>	<u>86,300</u>	<u>2,657,441</u>

6. Support costs

	Reachout 2023 £	Advice centre 2023 £	Domestic abuse advice service 2023 £	Community connectors 2023 £
Premises and office cost	63,895	9,002	12,635	69,121
Legal and professional	3,081	434	609	3,333
Audit fees	1,319	186	261	1,427
Wages and salaries	5,951	839	1,117	6,438
National insurance	130	18	26	140
Pension cost	42	6	8	45
Depreciation	11,383	1,604	2,251	12,314
	<u>85,801</u>	<u>12,089</u>	<u>16,967</u>	<u>92,819</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6. Support costs (continued)

	Other community services 2023 £	Clear Minds 2023 £	Total 2023 £
Premises and office costs	9,105	5,184	168,942
Legal and professional	439	250	8,147
Audit fees	188	107	3,488
Wages and salaries	848	483	15,736
National insurance	18	11	343
Pension cost	6	3	110
Depreciation	1,622	923	30,097
	<u>12,227</u>	<u>6,961</u>	<u>226,863</u>

	Reachout 2022 £	Advice centre 2022 £	Domestic abuse advice service 2022 £	Community connectors 2022 £
Premises and office costs	31,895	5,363	8,563	56,638
Legal and professional	1,045	176	281	1,855
Audit fees	1,532	258	411	2,720
Wages and salaries	2,314	389	621	4,109
National insurance	5	1	1	9
Pension cost	11	2	3	19
Depreciation	8,511	1,431	2,285	15,114
	<u>45,313</u>	<u>7,620</u>	<u>12,165</u>	<u>80,464</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6. Support costs (continued)

	Other community services 2022 £	Clear Minds 2022 £	Total 2022 £
Premises and office costs	1,874	3,728	108,061
Legal and professional	61	122	3,540
Audit fees	90	179	5,190
Wages and salaries	136	270	7,839
National insurance	0	1	17
Pension cost	1	1	37
Depreciation	500	995	28,836
	<u>2,662</u>	<u>5,296</u>	<u>153,520</u>

Governance Costs

Included in direct and support costs are the following governance costs:

	2023 £	2022 £
Auditors' remuneration	11,992	11,690
Legal and Professional costs	8,147	3,540
Staff costs	4,000	4,000
Total	24,139	19,230

7. Analysis of Expenditure by expenditure type

	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £
Reachout	682,854	22,716	537,367	1,242,936
Advice centre	126,958	1,604	21,804	150,366
Domestic abuse advice service	194,659	2,251	66,137	263,047
Community connectors	1,059,540	12,314	268,259	1,340,113
Other community services	23,302	1,622	150,656	175,580
Clear Minds	87,407	923	10,013	98,343
	<u>2,174,718</u>	<u>41,430</u>	<u>1,054,237</u>	<u>3,270,386</u>
	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £
Reachout	532,932	8,511	353,856	895,299
Advice centre	131,428	1,431	16,781	149,640
Domestic abuse advice service	195,726	2,285	46,253	244,264
Community connectors	1,109,503	15,114	234,713	1,359,330
Other community services	21,843	500	48,490	70,833
Clear Minds	81,062	995	9,538	91,595
	<u>2,072,494</u>	<u>28,836</u>	<u>709,631</u>	<u>2,810,961</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

8. Auditors' remuneration

The Auditor's remuneration amounts to an Audit fee of £12,300 (2022 - £10,800), and non-audit services of £Nil (2022 - £Nil).

9. Staff costs and related party transactions

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	1,947,336	1,851,454
Social security costs	166,656	154,686
Other pension costs	36,116	30,746
	<u>2,150,108</u>	<u>2,036,886</u>

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

	2023 No.	2022 No.
Charitable	79	81
Management	<u>3</u>	<u>3</u>
	<u>82</u>	<u>84</u>

The number of higher paid employees was:

	2023 No.	2022 No.
In the band £60,001 - £70,000	1	1

Key management personnel consist of those listed on the admin and reference page. Total remuneration for the year amounted to £154,212 (2022: £143,040). No trustees were remunerated during the period (2022: nil) and no trustees had expenses re-imbursed (2022: nil)

Involve Northwest purchase environmental consultancy services as and when required from DPC Consultants Ltd, which is a business controlled by the son of a Trustee, Ms M O'Connor. Services to a value of £540 (2022- £1,200) were purchased from this business during the year ended 31 March 2023. There was no outstanding balance due to DPC Consultants Ltd at the year end.

Involve Northwest has purchased IT equipment and support from Vigo IT Solutions Ltd for a number of years. During the year to 31 March 2022, Ms M O'Connor, a member of the senior management of that company, became a trustee of Involve Northwest. Involve Northwest continues to purchase IT support and services from Vigo IT on normal commercial terms and purchases of services and equipment with a value of £80,247 (2022 - £101,120 were made during the year under review. There was no outstanding balance due to Vigo IT Solutions Ltd at 31 March 2023. Ms O'Connor is not involved in the contractual arrangements relating to these services or in the delivery of these services.

Mr A Barr is a trustee of Involve Northwest. His wife and son are employees of the charity. They were both recruited prior to Mr Barr's appointment and they are employed under standard terms of employment of the company. Mr Barr has no involvement in the remuneration or management of either of them.

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. Tangible fixed assets

	Freehold property £	Property improvements and vehicles £	Total £
Cost			
At 1 April 2022	350,000	56,677	406,677
Additions	-	43,104	43,104
	<u>350,000</u>	<u>99,781</u>	<u>449,781</u>
At 31 March 2023			
Depreciation			
At 1 April 2022	105,000	23,211	128,211
Charge for the year	17,500	23,930	41,430
	<u>122,500</u>	<u>47,141</u>	<u>169,641</u>
At 31 March 2023			
Net book value			
At 31 March 2023	<u>227,500</u>	<u>52,640</u>	<u>280,140</u>
At 31 March 2022	<u>245,000</u>	<u>33,466</u>	<u>278,466</u>

11. Debtors

	2023 £	2022 £
Trade debtors	114,581	312,462
Prepayments and accrued income	41,905	42,665
	<u>156,486</u>	<u>355,127</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	81,038	47,918
Other taxation and social security	36,576	36,161
Other creditors	8,305	6,854
Accruals and deferred income	298,893	331,551
	<u>424,812</u>	<u>422,484</u>

Deferred income

	2023 £	2022 £
Deferred income at 1 April 2022	266,077	158,681
Resources deferred during the year	189,107	266,077
Amounts released from previous years	<u>(266,077)</u>	<u>(158,681)</u>
Deferred income at 31 March 2023	<u>189,107</u>	<u>266,077</u>

Deferred income relates to rents and grant income provided in advance which relate to the 2023-24 financial year.

13. Financial instruments

	2023 £	2022 £
Financial assets measured at amortised cost	<u>1,603,299</u>	<u>1,324,443</u>
Financial liabilities measured at amortised cost	<u>199,129</u>	<u>120,246</u>

Financial assets measured at amortised cost comprise trade debtors and cash.

Financial liabilities measured at amortised cost comprise trade creditors, other creditors and accruals.

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Designated funds					
Fixed Asset Fund	278,466	-	-	1,674	280,140
Redundancy costs	118,004	-	-	10,160	128,164
General funds					
General Funds	<u>249,766</u>	<u>72,650</u>	<u>226,863</u>	<u>174,044</u>	<u>269,597</u>
Total Unrestricted funds	<u>646,236</u>	<u>72,650</u>	<u>226,863</u>	<u>185,878</u>	<u>677,901</u>
Restricted funds					
Reach Out	-	1,314,327	1,157,136	(126,671)	30,520
Advice Services	14,989	185,182	138,277	(19,992)	41,902
Domestic Abuse Advice Services	61,324	259,913	246,080	(5,303)	69,854
Community Connectors	451,272	1,421,830	1,247,294	(21,269)	604,539
Other Community Activities	8,321	187,298	163,353	(1,123)	31,143
Clear Minds	40,948	106,628	91,383	(11,520)	44,673
	<u>576,854</u>	<u>3,475,178</u>	<u>3,043,523</u>	<u>(185,878)</u>	<u>822,631</u>
Total funds	<u>1,223,090</u>	<u>3,547,828</u>	<u>3,270,386</u>	<u>-</u>	<u>1,500,532</u>

ReachOut - Employment partnership working with long-term unemployed individuals over the age of 30, including sustainability support for 6 months post returning to the labour market.

Advice Services- Advice and guidance service for people with health conditions up to and including tribunal representation.

Domestic Abuse Advice Services- The provision of a two-tiered programme to support families in relation to domestic abuse. 10 week programmes of support and interventions for mums and children and 1 to 1 support.

Community Connectors- The service engages the disengaged by setting up a network of new roles in the community to tackle the issue of social isolation and promote active inclusion which will improve and provide health benefits and lead to greater readiness for work.

Clear Minds – provides support to individuals with mental health needs

Other Community Activities- Provision of various community activities to include an annual pensioners party etc.

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

14. Statement of funds (continued)

Designated Funds

The Fixed assets Fund represents the net book value of fixed assets held for use by the charity and so these funds are not readily realisable.

The Redundancy Fund represents the potential additional redundancy costs to the charity if none of the current contracts were renewed at the end of their term.

Transfers in the year represent costs allocated by the Trustees to allocate central property costs across the different restricted activities and to create the Fixed Asset fund. No further amounts were transferred to the redundancy fund in the year.

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Designated funds					
Fixed Asset Fund	298,798	-	-	(20,332)	278,466
Redundancy costs	109,214	-	-	8,790	118,004
General funds					
General Funds	<u>186,016</u>	<u>84,507</u>	<u>153,520</u>	<u>132,763</u>	<u>249,766</u>
Total Unrestricted funds	<u>594,028</u>	<u>84,507</u>	<u>153,520</u>	<u>121,221</u>	<u>646,236</u>
Restricted funds					
Reach Out	-	912,365	849,986	(62,379)	-
Advice Services	14,474	153,415	142,021	(10,879)	14,989
Domestic Abuse Advice Services	44,587	244,935	232,099	3,901	61,324
Community Connectors	155,608	1,620,132	1,278,865	(45,603)	451,272
Other Community Activities	23,626	53,606	68,170	(741)	8,321
Clear Minds	26,140	106,628	86,300	(5,520)	40,948
	<u>264,435</u>	<u>3,091,081</u>	<u>2,657,441</u>	<u>(121,221)</u>	<u>576,854</u>
Total funds	<u>858,463</u>	<u>3,175,588</u>	<u>2,810,961</u>	<u>-</u>	<u>1,223,090</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	257,472	22,668	280,140
Current assets	410,329	1,234,875	1,645,204
Creditors due within one year	-	(424,812)	(424,812)
	<u>677,901</u>	<u>822,631</u>	<u>1,500,532</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	278,466	-	278,466
Current assets	790,254	576,854	1,367,108
Creditors due within one year	(422,484)	-	(422,484)
	<u>646,232</u>	<u>576,854</u>	<u>1,223,090</u>

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

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	277,442	364,627
Adjustment for:		
Depreciation charges	41,430	28,836
Rent and interest income	(69,224)	(52,071)
Decrease/(increase) in debtors	198,641	(46,164)
Increase in creditors	<u>2,328</u>	<u>128,859</u>
Net cash generated by/ (used in) operating activities	<u>450,617</u>	<u>424,087</u>

INVOLVE NORTHWEST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

17. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	<u>1,488,718</u>	<u>1,011,981</u>
Total	<u><u>1,488,718</u></u>	<u><u>1,011,981</u></u>

18. Pension commitments

The charity operates a defined contribution pension scheme which is a multi-employer scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £36,116 (2022: £30,746). No amount was outstanding as at 31 March 2023 (2022: £nil).

19. Operating lease commitments

At 31 March 2023 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2023 £	2022 £
Amounts payable:		
Within 1 year	7,003	7,894
Between 1 and 5 years	<u>5,940</u>	<u>4,775</u>
Total	<u><u>12,943</u></u>	<u><u>12,669</u></u>

20. Post Balance Sheet Events

After the year end, Involve Northwest formed a subsidiary company limited by guarantee, The Lighthouse Centre Wirral. This is in order to develop the work of the Lighthouse Centre, which supports women and families who are suffering as a result of domestic abuse. Charitable status was granted on 2nd November 2023.

INVOLVE NORTHWEST

England & Wales - Charity number 1056777

Accounts

INVOLVE NORTHWEST LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

INVOLVE NORTHWEST LIMITED
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 9
Independent auditor's report	10 - 12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 32

INVOLVE NORTHWEST LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees

J Calcott (retired 6 May 2022)
D Cheyne
G Doran
A Barr
M O'Connor

Company registered number

03212268

Charity registered number

1056777

Registered office

334 New Chester Road, Birkenhead, Wirral, CH42 1LE

Company secretary

J Molyneux

Chief executive officer

J Molyneux

Senior management team

J Molyneux, CEO
L Robinson, Deputy CEO

Independent auditor

Crowe U.K. LLP, 3rd floor, The Lexicon, Mount Street, Manchester, M2 5NT

Bankers

Barclays Bank PLC, 2 Bebington Road, Birkenhead, CH42 6PU

Solicitors

Brabners, Horton House, Exchange Flags, Liverpool, L2 3YL

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (revised 1 January 2019).

Chair's report

Since the end of the financial year, the charity has successfully secured an extension to the Reachout employment support project until 31 March 2024 with the potential for further extension, subject to funding being available. The senior management team have worked tirelessly to be able to continue the valued work delivered by the organisation and they are continuing to work on securing future funding streams to enable the rest of the services to continue and develop.

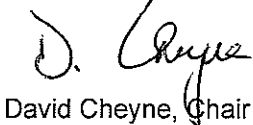
The 7 key community support services are:

- Reachout – employment support for people who are long-term unemployed.
- Community Connectors – low level mental health support for isolated individuals
- Domestic Abuse – supporting mums & children with practical and emotional domestic abuse support via a 10 week programme called Leapfrog, a local peer mentoring project and Wirral Councils domestic abuse pledge for businesses.
- Welfare Benefits – helping disabled individuals tackling poverty crisis through health related benefit awards and tribunals.
- Debt / Money Management – debt advice and guidance for all Wirral residents.
- Clear Minds – GP referral pathway for practical support for issues affecting mild to moderate mental health.
- The Community Hub element of service delivery at the Community Village

Involve's aims are to support the quality of life improvement for each person, family or community it delivers the services to or within and we have focussed our delivery around the above strands and delivered some very impressive results for Wirral people.

I would like to thank the team who worked through the difficult arena of the pandemic, giving everything to continue to deliver our services in different ways, went into communities to help deliver food to families and individuals, took Christmas presents to local children and certainly went the extra mile for the Wirral communities that we are here to serve.

To know more visit our website www.involvenorthwest.org.uk or telephone our office on 0151 644 4500.



David Cheyne, Chair

28th November 2022

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

Our purposes and activities

The purposes of the charity are:

- To benefit the inhabitants Wirral wide by the promotion of such charitable purposes as the trustees in their absolute discretion may from time to time decide.

The Trustees have currently decided to support the delivery of quality of life interventions for people, families and communities. The vision for the organisation has always been “people” since its inception in 1991.

The driver for the delivery of the services is about knowing what our clients’ needs are by the services and projects delivered and then looking strategically at how to gain the funds to support each service area with a funding stream that can sustain longevity in delivery.

Involve's clients and passionate staff team help support the growth and development of the organisation for the future. The majority of staff are recruited from the Wirral population and they bring a wealth of experience, qualifications, life resources and the passion to want to make a difference in whatever part of the charity they work within.

The 7 key service areas are:

- Employment
- Social isolation
- Disability Benefits
- Domestic Abuse
- Debt
- Mental Health
- The Community Hub/Well-being hub

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission’s guidance on public benefit, including the guidance ‘public benefit: running a charity (PB2)’.

All services delivered by Involve Northwest are free of charge as we are able to secure grant funding to deliver the key strands and often are able to provide further wrap around support packages.

The strategies employed to achieve the charity’s aims and objectives are to:

- Offer free employment support to people who are long-term unemployed on Wirral, also delivering job clubs in accessible venues in the community;
- Provide a service that delivers and supports socially isolated people through a door knocking project;
- Support people on health related benefits maintain or enhance what they receive;
- Provide a domestic abuse service for mums and children, peer mentoring volunteering project and deliver the domestic abuse kite mark for businesses
- Provide advice and guidance for individuals living in debt & financial poverty
- Offer support to individuals with mild to moderate mental health issues
- Provide free clothing or pay as you feel and a range of free community activities
- Support the provision of free food
- Providing holistic therapies to our clients

Putting these strategies into action we have supported annually over 12,000 vulnerable people.

Our services we describe as supporting quality of life improvements.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

Reachout

The Reachout service has been delivered by Involve for the past 16 years and has significantly grown in delivery. The main aim of the service is to support people who are long-term unemployed and inactive to help them find sustainable employment. The service is also delivered across Wirral via local community work clubs and three hub based community venues. Reachout also provides a discretionary fund to help tackle the pre employment barriers that individuals and families face whilst looking for work, this fund helps issues such as interview clothes, training and travel costs.

An employer engagement officer supports the service and is able to find employers on Wirral and beyond to ensure that Reachout is the first place they recruit from with our bank of people looking for work.

Community Connectors

The community connector's contract was won in February 2017 has now been extended until January 2025.

The main aims of the project are to go out into the community via a door knocking service and find isolated people to help them gain a place back in the community. The service also helps small voluntary groups with a spark fund to help them to continue to deliver the vital resources in the community such as:

- Knit and natter groups
- IT groups
- Men's mental health
- Toast and talk

The Community Connector service was awarded an extra contract in December 2021 to increase the team by another 23 people to be out in the community offering this vital service. This additional contract was then extended to run until 31st January 2023 and is helping help people and communities recover from the effects of the pandemic.

Benefits service

The benefits service is one of the longest standing services delivered by Involve and it was actually how the organisation started in 1991! Since then various funders have helped deliver this project to help many thousands of people across Wirral. The main aim of the service is to support people with a health related condition either apply for benefit support, sustain benefit support or make a challenge if that financial support has been removed. The service also offers representation at tribunal level if needed.

Domestic Abuse

The award of funding from The Steve Morgan Foundation meant that in September 2020 we started the development of the new Lighthouse families centre. The new centre has three dedicated staff members operating 5 days a week and 2 evenings offering a safe place if you are or have suffered domestic abuse. The centre is now funded until March 2023 with the grant and we are aiming to be able to add services to the Lighthouse centre that complement the delivery.

The other aspect of the domestic abuse service is a specific programme called Leapfrog which supports mums and children who have experienced domestic abuse with a strong objective of rebuilding the family back together.

In addition to leapfrog, #GTTS (Got The T-Shirt) is a domestic abuse peer mentoring project delivered by volunteers in the community via coffee clubs/mornings.

Debt / Money Management

The aim of this project is to help individuals in financial crisis tackle their debts, advocate on their behalf with the lenders and also support individuals and families with bespoke money management plans moving forward.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

Mental Health

This project specifically works with individuals who have presented at their GP with anxiety and depression and who are awaiting intensive therapy. The project can intervene at pre- and post-therapy stage to tackle the identified practical issues to help alleviate the overall mental health pressures and reduce down NHS waiting lists.

Our volunteers

The charity is very involved within the community and relies on voluntary help.

The main area that volunteers are involved is through the domestic abuse service via peer mentoring (#gotthetshirt). This crucial part of the organisation delivers coffee mornings across Wirral supporting and helping sufferers of domestic abuse.

Achievements and performance

Involve has achieved the following during 2021 – 2022:

- The Reachout Project has placed at least 700 people into employment and typically 80% are still in employment 6 months later.
- Involve has sustained 86 jobs for Wirral people within the charity
- Involve has maintained all the services and projects into 2022 with no alteration to delivery and for some services have grown the staff team
- Involve has supported during the past year over 12,000 vulnerable people
- Involve's benefit service has managed to increase the benefits received by sick and vulnerable people by over £2m.

Fundraising

The charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

Financial review

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

Incoming resources in the year were £3,175,588 (2021: £2,392,993) of which £3,091,081 (2021: £2,355,191) related to project restricted activities. The main reason for the increase in income was a temporary increase in the Connectors Contract that will run from December 2020 until January 2023. The main funder for Involve Northwest is Wirral Council, who provided £912,265 (2021: £894,383) in respect of Wirral Worklessness Support and £1,487,218 (2021: £759,256) for the Community Connectors project.

Resources expended were £2,810,961 (2021: £2,128,181). £2,657,441 (2021: £2,061,169) related to restricted activities. Total incoming resources exceeded outgoing resources by £364,627 (2021: £264,812) of which £312,419 is restricted (2021: £197,107).

Our pricing policy

Our pricing policy reflects our strategy of enabling all within our community, whatever their means, to take part in our activities, thus everything delivered is free.

We price our services competitively so as to enable us to gain the grants and funds to sustain the charity into the future.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

Reserves policy and going concern

Reserves are primarily needed to ensure that the core and support costs of the charity can be met should a significant contract be ended. The trustees' policy is to ensure that sufficient free reserves are held to cover up to six months of core and support costs in order to cover such costs should major contracts be terminated and to give time for alternative funding to be obtained or for a reorganisation of the charity. In addition, the trustees have designated sufficient reserves to cover the unfunded redundancy liability to which it would be exposed should its contracts be terminated. Finally, the trustees have designated an amount equal to the net book value of the building and improvements to a designated buildings reserve, as these funds are not readily realisable.

At 31 March 2022, six months core costs are estimated to be around £200,000 and free unrestricted reserves amounted to £249,766 (2021: £186,016). In addition, the designated redundancy reserve totals £118,004 (2021: £109,214) and the designated building fund totals £278,466 (2021: £298,798). Total unrestricted funds amounted to £646,236 (2021: £594,028).

Going Concern

The trustees have considered the financial position of the charity, the levels of free reserves and financial forecasts for 2022-23 and, as a consequence, the trustees are satisfied that the charity is well placed to manage its financial risks successfully.

The charity is funded to a significant extent by short term contracts that are subject to periodic re-tender or extension. The main risks that the charity faces would be the impact on recovery of core costs should certain key contracts not be renewed and the redundancy costs that might arise in the event that happens.

A significant part of the income of the charity is provided through its Reachout contract which has now been extended after successful re-tender to 31st March 2024 with the possibility of further extension, subject to funding being available. Another significant source of income in the Connect Us contract, the core part of which has been extended until 31st January 2025.

A number of contracts have provision for potential liability included within them. In addition to that, the trustees have designated sufficient funds in a redundancy reserve to cover the maximum estimated redundancy costs in excess of the amounts provided within individual contracts, should all its contracts not be renewed and the relevant staff team made redundant.

In addition, the charity retains up to six months of core costs in free reserves to cover those costs in event that major contracts were not renewed when they fell due. This would provide time and resources to seek alternative income sources or to arrange an orderly restructure of the charity.

The Trustees do not therefore consider there to be a material uncertainty in relation to going concern and the financial statements have been prepared on such a basis

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods

Following the lifting of Covid restrictions and the reopening of the Hub to be a service to the Community and the securing of the renewal of the Reachout Contract, the objectives for development over the next few months include:

- Investing in the building to ensure its suitability and sustainability to support the work of Involve Northwest and other partner organisations who use the building into the future
- Renewal and extension of the funding for the Lighthouse Centre beyond 2023.
- Ensuring stability of current contracts in line with funders
- Exploration the development of services outside Wirral
- Maintaining a fully tenanted building in the ethos of Involve Northwest
- Developing the Wellbeing Centre to provide holistic therapies and free hairdressing.

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Chair

D Cheyne

Elected trustees:

G Doran

A Barr (from 14th July 2021)

M O'Connor (from 23rd September 2021)

J Calcott (retired 6 May 2022)

Structure, Governance and Management

Governing Document

Involve Northwest is a company limited by guarantee governed by its Memorandum and Articles of Association dated 14 June 1996. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association the charity appoints trustees through a recruitment process to join the board. The board will always have a quorum for voting processes as set out in the articles. The board also retain the right to co-opt board members with specialist skills if needed by the charity.

Trustee induction and training

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

Organisation

The board of trustees, which can have up to 12 members, administers the charity. The board normally meets quarterly with an annual away day. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and strategic development.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Pay policy for senior staff

The directors consider the board of directors, who are the charity trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other provincial charities of a similar size run on a voluntary basis.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity is compliant to ISO 9001:2015 standards
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review at each board meeting which is discussed with the trustees.

Attention has also been focussed on non-financial risks arising from fire, health and safety such as lone working. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 group for that period. In preparing the 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;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence 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.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charities auditor is unaware,
- and the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small Company Provisions

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

By order of the board of trustees



A BARR
Trustee

28th November 2022

INVOLVE NORTHWEST LIMITED

(A company by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INVOLVE NORTHWEST

Opinion

We have audited the financial statements of Involve Northwest Limited for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. 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 charitable company's affairs as at 31 March 2022 and of its 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 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 director's 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 charitable 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, 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. 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 this gives rise to a material misstatement in the financial statements themselves. 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.

INVOLVE NORTHWEST LIMITED

(A company by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INVOLVE NORTHWEST

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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' exemption in preparing the trustees report 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 9, the trustees 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.

In preparing the financial statements, the trustees are responsible for assessing the 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 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

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, Charities Act 2011 and employment legislation.

INVOLVE NORTHWEST LIMITED

(A company by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INVOLVE NORTHWEST

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

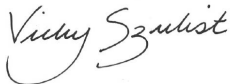
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and completeness of income. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases and sample testing from grant and contract documentation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 auditor's report.

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. Our audit work has been undertaken so that we might state to the charitable company's members 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, for our audit work, for this report, or for the opinions we have formed.



Vicky Szulist (Senior Statutory Auditor)

for and on behalf of
Crowe U.K. LLP

Statutory Auditor

3rd floor
The Lexicon
Mount Street
Manchester
M2 5NT

Date 6th December 2022

Crowe U.K. LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

INVOLVE NORTHWEST LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	3,175	8,838	12,013	11,048
Charitable activities	3	29,210	3,082,243	3,111,453	2,348,208
Investments	4	52,122	-	52,122	33,737
Total income		84,507	3,091,081	3,175,588	2,392,993
Expenditure:					
Charitable activities	7	153,520	2,657,441	2,810,961	2,128,181
Net income		(69,013)	433,640	364,627	264,812
Transfer between funds		121,221	(121,221)	-	-
Net income/expenditure after transfers		52,208	312,419	364,627	264,812
Total funds brought forward		594,028	264,435	858,463	593,651
Total funds carried forward		646,236	576,854	1,223,090	858,463

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

INVOLVE NORTHWEST LIMITED

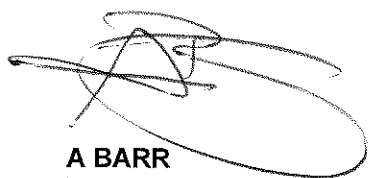
(A company limited by guarantee)
REGISTERED NUMBER: 03212268

**BALANCE SHEET
AS AT 31 MARCH 2022**

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10	278,466		298,798	
Current assets					
Debtors	11	355,127		308,963	
Cash at bank and in hand		<u>1,011,981</u>		<u>544,327</u>	
		1,367,108		853,290	
Creditors: amounts falling due within one year	12	<u>(422,484)</u>		<u>(293,625)</u>	
Net current assets			<u>944,624</u>		<u>559,665</u>
Net assets			<u>1,223,090</u>		<u>858,463</u>
Charity Funds					
Restricted Funds	14	576,854		244,435	
Unrestricted funds	14	<u>646,236</u>		<u>594,028</u>	
Total funds			<u>1,223,090</u>		<u>858,463</u>

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

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



**A BARR
Trustee**

28th November 2022

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

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash generated by/ (used in) operating activities	16	<u>424,087</u>	<u>245,232</u>
Investing activities:			
Purchase of tangible fixed assets		<u>(8,504)</u>	<u>(49,973)</u>
Cash flows from investing activities:			
Rent income		<u>52,071</u>	<u>33,737</u>
Net cash (used by) / provided by investing activities		<u>43,567</u>	<u>(10,236)</u>
Change in cash and cash equivalents in the year		467,654	234,996
Cash and cash equivalents brought forward		<u>544,327</u>	<u>309,331</u>
Cash and cash equivalents carried forward	17	<u>1,011,981</u>	<u>544,327</u>

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

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies

1.1 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Involve Northwest Limited 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.

1.2 Company status

The charitable company is a private company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

The registered office is listed on the reference and administrative details page. The entity is registered at both Companies House (reg no: 03212268) and the Charity Commission (reg no: 1056777) in England and Wales.

1.3 Going concern

The trustees have considered the financial position of the charity, the levels of free reserves and financial forecasts for 2022-23 and, as a consequence, the trustees are satisfied that the charity is well placed to manage its financial risks successfully.

The charity is funded to a significant extent by short term contracts that are subject to periodic re-tender or extension. The main risks that the charity faces would be the impact on recovery of core costs should certain key contracts not be renewed and the redundancy costs that might arise in the event that happens.

A significant part of the income of the charity is provided through its Reachout contract which has now been extended after successful re-tender to 31st March 2024 with the possibility of further extension, subject to funding being available. Another significant source of income in the Connect Us contract, the core part of which has been extended until 31st January 2025.

A number of contracts have provision for potential liability included within them. In addition to that, the trustees have designated sufficient funds in a redundancy reserve to cover the maximum estimated redundancy costs in excess of the amounts provided within individual contracts, should all its contracts not be renewed and the relevant staff team made redundant.

In addition, the charity retains up to six months of core costs in free reserves to cover those costs in event that major contracts were not renewed when they fell due. This would provide time and resources to seek alternative income sources or to arrange an orderly restructure of the charity.

The Trustees do not therefore consider there to be a material uncertainty in relation to going concern and the financial statements have been prepared on such a basis

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 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.

1.6 Tangible fixed assets and depreciation

All assets costing more than £1,500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	5% straight line
Fixtures and fittings	-	25% straight line
Office equipment	-	25% straight line
Property improvements	-	20% straight line

1.7 Interest receivable

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

1.8 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.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

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 company 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. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction 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.

1.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

1.14 Critical accounting Judgements and key sources of estimation uncertainty

In the application of the accounting policies, trustees are required to make judgement, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis and revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affected current and future periods.

The estimation of expected useful life of fixed assets and the resultant depreciation provision are a matter where judgement is applied and details of this are given in note 1.6 of the Accounting Policies.

The potential redundancy liability should current contracts not be renewed is also a matter of estimation. The maximum potential liability has been calculated based the projected statutory redundancy cost should all staff whose redundancy cost is not specifically provided for in the contract, be made redundant at the end of the term of the contract on which they are employed, taking into account their projected age and length of service at that date. The resultant maximum potential liability is provided for in a designated fund in note 14 to the accounts.

Judgement is also exercised in the financial forecasts that have been used to calculate the reserves policy and assess the going concern of the charity in the event that a significant contract is not renewed at the end of its term. These judgements are based on the known contractual position and assessment of staff and other costs required to deliver them, together with an assessment of appropriate support costs.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	<u>3,175</u>	<u>8,838</u>	<u>12,013</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	<u>315</u>	<u>10,733</u>	<u>11,048</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Reachout	-	912,365	912,365
Advice centre	-	153,415	153,415
Domestic abuse advice service	-	242,835	242,835
Community connectors	25,000	1,620,132	1,645,132
Other community services	4,210	46,868	51,078
Clear Minds	-	106,628	106,628
	<u>29,210</u>	<u>3,082,243</u>	<u>3,111,453</u>
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Reachout	-	894,383	894,383
Advice centre	-	165,579	165,579
Domestic abuse advice service	-	284,159	284,159
Community connectors	-	857,616	857,616
Other community services	3,750	36,093	36,093
Clear Minds	-	106,628	106,628
	<u>3,750</u>	<u>2,344,458</u>	<u>2,348,208</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Rental income	52,071	52,071
Investment income	<u>51</u>	<u>51</u>
	<u>52,122</u>	<u>52,122</u>
	Unrestricted funds 2021 £	Total funds 2021 £
Rental income	33,655	33,635
Investment income	<u>102</u>	<u>102</u>
	<u>33,737</u>	<u>33,737</u>

5. Direct costs

	Reachout 2022 £	Advice centre 2022 £	Domestic abuse advice service 2022 £	Community connectors 2022 £
Partner payments	241,497	-	-	-
Office costs	32,499	5,523	22,265	138,620
Premises costs	38,978	4,764	7,330	19,901
Other costs	582	-	7,117	8,359
Legal and professional	3,228	47	287	3,370
Audit fees	2,600	650	-	3,250
Wages and salaries	476,474	119,561	178,280	1,009,575
National insurance	45,229	9,241	14,000	80,137
Pension cost	8,899	2,235	2,820	15,653
	<u>849,986</u>	<u>142,021</u>	<u>232,099</u>	<u>1,278,865</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

5. Direct costs (continued)

	Other community services 2022 £	Clear Minds 2022 £	Total 2022 £
Partner payments	-	-	241,497
Office costs	15,645	3,418	217,970
Premises costs	7,923	1,425	80,321
Other costs	22,795	619	39,472
Legal and professional	102	47	7,081
Audit fees	-	-	6,500
Wages and salaries	20,988	74,345	1,879,223
National insurance	531	5,531	154,669
Pension cost	186	915	30,708
	<u>68,170</u>	<u>86,300</u>	<u>2,657,441</u>
		<i>Domestic abuse advice service</i>	<i>Community connectors</i>
	<i>Reachout 2021 £</i>	<i>Advice centre 2021 £</i>	<i>2021 £</i>
Partner payments	196,993	-	-
Office costs	71,432	6,701	40,827
Premises costs	12,786	2,620	63,430
Other costs	3,706	1,930	25,750
Legal and professional	2,281	772	94
Audit fees	2,600	650	-
Wages and salaries	496,282	124,428	119,661
National insurance	44,602	11,052	8,572
Pension cost	7,770	2,100	1,699
	<u>896,509</u>	<u>131,333</u>	<u>125,470</u>
			<u>540,970</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

5. Direct costs (continued)

	Other community services 2021 £	Clear Minds 2021 £	Total 2021 £
Partner payments	-	-	196,993
Office costs	17,366	2,794	245,625
Premises costs	5,883	210	93,517
Other costs	5,661	1,595	53,667
Legal and professional	47	-	7,969
Audit fees	-	-	6,500
Wages and salaries	2,552	69,242	1,329,252
National insurance	44	4,265	107,774
Pension cost	(20)	702	19,872
	<u>31,533</u>	<u>78,808</u>	<u>2,061,169</u>

6. Support costs

	Reachout 2022 £	Advice centre 2022 £	Domestic abuse advice service 2022 £	Community connectors 2022 £
Premises and office cost	31,895	5,363	8,563	56,638
Legal and professional	1,045	176	281	1,855
Audit fees	1,532	258	411	2,720
Wages and salaries	2,314	389	621	4,109
National insurance	5	1	1	9
Pension cost	11	2	3	19
Depreciation	8,511	1,431	2,285	15,114
	<u>45,313</u>	<u>7,620</u>	<u>12,165</u>	<u>80,464</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. Support costs (continued)

	Other community services 2022 £	Clear Minds 2022 £	Total 2022 £
Premises and office costs	1,874	3,728	108,061
Legal and professional	61	122	3,540
Audit fees	90	179	5,190
Wages and salaries	136	270	7,839
National insurance	0	1	17
Pension cost	1	1	37
Depreciation	500	995	28,836
	<u>2,662</u>	<u>5,296</u>	<u>153,520</u>

	Reachout 2021 £	Advice centre 2021 £	Domestic abuse advice service 2021 £	Community connectors 2021 £
Premises and office costs	9,414	1,743	2,991	9,027
Legal and professional	424	79	135	407
Audit fees	1,419	263	451	1,360
Wages and salaries	3,673	680	1,167	3,522
National insurance	169	31	54	162
Pension cost	44	8	14	42
Depreciation	10,304	1,908	3,273	9,882
	<u>25,447</u>	<u>4,712</u>	<u>8,085</u>	<u>24,402</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Support costs (continued)

	Other community services 2021 £	Clear Minds 2021 £	Total 2021 £
Premises and office costs	493	1,123	24,791
Legal and professional	22	50	1,117
Audit fees	74	169	3,736
Wages and salaries	192	439	9,673
National insurance	9	19	444
Pension cost	2	8	116
Depreciation	540	1,228	27,135
	<u>1,332</u>	<u>3,034</u>	<u>67,012</u>

7. Analysis of Expenditure by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £
Reachout	532,932	8,511	353,856	895,299
Advice centre	131,428	1,431	16,781	149,640
Domestic abuse advice service	195,726	2,285	46,253	244,264
Community connectors	1,109,503	15,114	234,713	1,359,330
Other community services	21,843	500	48,490	70,833
Clear Minds	81,062	995	9,538	91,595
	<u>2,072,494</u>	<u>28,836</u>	<u>709,631</u>	<u>2,810,961</u>
	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £
Reachout	552,540	10,304	301,055	863,899
Advice centre	138,299	1,908	14,758	154,965
Domestic abuse advice service	131,166	3,274	133,678	268,118
Community connectors	567,673	9,881	148,937	726,491
Other community services	2,779	539	29,547	32,865
Clear Minds	74,673	1,229	5,941	81,843
	<u>1,467,130</u>	<u>27,135</u>	<u>633,916</u>	<u>2,128,181</u>

8. Auditors' remuneration

The Auditor's remuneration amounts to an Audit fee of £10,800 (2021 - £10,020), and non-audit services of £Nil (2021 - £120).

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

9. Staff costs and related party transactions

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	1,851,454	1,338,925
Social security costs	154,686	108,218
Other pension costs	30,746	19,987
	<u>2,036,886</u>	<u>1,467,130</u>

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

	2022 No.	2021 No.
Charitable	81	60
Management	<u>3</u>	<u>3</u>
	<u>84</u>	<u>63</u>

The number of higher paid employees was:

	2022 No.	2021 No.
In the band £60,001 - £70,000	1	1

Key management personnel consist of those listed on the admin and reference page. Total remuneration for the year amounted to £143,040 (2021: £163,913). No trustees were remunerated during the period (2021: nil) and no trustees had expenses re-imbursed (2021: nil)

Involve Northwest purchase environmental consultancy services as and when required from DPC Consultants Ltd, which is a business controlled by the son of a Trustee, Ms M O'Connor. Services to a value of £1,200 were purchased from this business during the year ended 31 March 2022. There was no outstanding balance due to DPC Consultants Ltd at the year end.

Involve Northwest has purchased IT equipment and support from Vigo IT Solutions Ltd for a number of years. During the year to 31 March 2022, Ms M O'Connor, a member of the senior management of that company, became a trustee of Involve Northwest. Involve Northwest continues to purchase IT support and services from Vigo IT on normal commercial terms and purchases of services and equipment with a value of £101,120 were made during the year under review. There was no outstanding balance due to Vigo IT Solutions Ltd at 31 March 2022. Ms O'Connor is not involved in the contractual arrangements relating to these services or in the delivery of these services.

During the year under review Mr A Barr was appointed as a trustee to Involve Northwest. His wife and son are employees of Involve Northwest. They were both recruited prior to Mr Barr's appointment and they are employed under standard terms of employment of the company. Mr Barr has no involvement in the remuneration or management of either of them.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10. Tangible fixed assets

	Freehold property £	Property improvements £	Total £
Cost			
At 1 April 2021	350,000	48,173	398,173
Additions	-	8,504	8,504
At 31 March 2022	<u>350,000</u>	<u>56,677</u>	<u>406,677</u>
Depreciation			
At 1 April 2021	87,500	11,875	99,375
Charge for the year	17,500	11,336	28,836
At 31 March 2022	<u>105,000</u>	<u>23,211</u>	<u>128,211</u>
Net book value			
At 31 March 2022	<u>245,000</u>	<u>33,466</u>	<u>278,466</u>
At 31 March 2021	<u>262,500</u>	<u>36,298</u>	<u>298,798</u>

11. Debtors

	2022 £	2021 £
Trade debtors	312,462	284,512
Prepayments and accrued income	42,665	24,451
	<u>355,127</u>	<u>308,963</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	47,918	66,549
Other taxation and social security	36,161	30,360
Other creditors	6,854	5,572
Accruals and deferred income	331,551	191,144
	<u>422,484</u>	<u>293,625</u>

Deferred income

	2022 £	2021 £
Deferred income at 1 April 2021	158,681	35,347
Resources deferred during the year	266,077	158,681
Amounts released from previous years	<u>(158,681)</u>	<u>(35,347)</u>
Deferred income at 31 March 2022	<u>266,077</u>	<u>158,681</u>

Deferred income relates to rents and grant income provided in advance which relate to the 2022-23 financial year.

13. Financial instruments

	2022 £	2021 £
Financial assets measured at amortised cost	<u>1,324,443</u>	<u>828,839</u>
Financial liabilities measured at amortised cost	<u>120,246</u>	<u>104,584</u>

Financial assets measured at amortised cost comprise trade debtors and cash.

Financial liabilities measured at amortised cost comprise trade creditors, other creditors and accruals.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Designated funds					
Fixed Asset Fund	298,798	-	-	(20,332)	278,466
Redundancy costs	109,214	-	-	8,790	118,004
General funds					
General Funds	<u>186,016</u>	<u>84,507</u>	<u>153,520</u>	<u>132,763</u>	<u>249,766</u>
Total Unrestricted funds	<u>594,028</u>	<u>84,507</u>	<u>153,520</u>	<u>121,221</u>	<u>646,236</u>
Restricted funds					
Reach Out	-	912,365	849,986	(62,379)	-
Advice Services	14,474	153,415	142,021	(10,879)	14,989
Domestic Abuse Advice Services	44,587	244,935	232,099	3,901	61,324
Community Connectors	155,608	1,620,132	1,278,865	(45,603)	451,272
Other Community Activities	23,626	53,606	68,170	(741)	8,321
Clear Minds	26,140	106,628	86,300	(5,520)	40,948
	<u>264,435</u>	<u>3,091,081</u>	<u>2,657,441</u>	<u>(121,221)</u>	<u>576,854</u>
Total funds	<u>858,463</u>	<u>3,175,588</u>	<u>2,810,961</u>	<u>-</u>	<u>1,223,090</u>

ReachOut - Employment partnership working with long-term unemployed individuals over the age of 30, including sustainability support for 6 months post returning to the labour market.

Advice Services- Advice and guidance service for people with health conditions up to and including tribunal representation.

Domestic Abuse Advice Services- The provision of a two-tiered programme to support families in relation to domestic abuse. 10 week programmes of support and interventions for mums and children and 1 to 1 support.

Community Connectors- The service engages the disengaged by setting up a network of new roles in the community to tackle the issue of social isolation and promote active inclusion which will improve and provide health benefits and lead to greater readiness for work.

Other Community Activities- Provision of various community activities to include an annual pensioners party etc.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. Statement of funds (continued)

Designated Funds

The Fixed assets Fund represents the net book value of fixed assets held for use by the charity and so these funds are not readily realisable.

The Redundancy Fund represents the potential additional redundancy costs to the charity if none of the current contracts were renewed at the end of their term.

Transfers in the year represent costs allocated by the Trustees to allocate central property costs across the different restricted activities and to create the Fixed Asset fund. No further amounts were transferred to the redundancy fund in the year.

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Designated funds					
Fixed Asset Fund	-	-	-	298,798	298,798
Redundancy costs	162,591	-	-	(53,377)	109,214
General funds					
General Funds	<u>363,732</u>	<u>37,802</u>	<u>67,012</u>	<u>(148,506)</u>	<u>186,016</u>
Total Unrestricted funds	<u>526,323</u>	<u>37,802</u>	<u>67,012</u>	<u>96,915</u>	<u>594,028</u>
Restricted funds					
Reach Out	-	894,383	838,452	(55,931)	-
Advice Services	13,154	165,579	150,253	(14,006)	14,474
Domestic Abuse Advice Services	22,483	284,159	260,033	(2,022)	44,587
Community Connectors	11,474	857,616	702,090	(11,392)	155,608
Other Community Activities	13,373	46,826	31,533	(5,040)	23,626
Clear Minds	6,844	106,628	78,808	(8,524)	26,140
	<u>67,328</u>	<u>2,355,191</u>	<u>2,061,169</u>	<u>(96,915)</u>	<u>264,435</u>
Total funds	<u><u>593,651</u></u>	<u><u>2,392,993</u></u>	<u><u>2,128,181</u></u>	<u><u>-</u></u>	<u><u>858,463</u></u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	278,466	-	278,466
Current assets	790,254	576,854	1,367,108
Creditors due within one year	(422,484)	-	(422,484)
	<u>646,232</u>	<u>576,854</u>	<u>1,223,090</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	298,798	-	298,798
Current assets	588,855	264,435	853,290
Creditors due within one year	(293,625)	-	(293,625)
	<u>594,028</u>	<u>264,435</u>	<u>858,463</u>

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

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	364,627	264,812
Adjustment for:		
Depreciation charges	28,836	27,135
Rent income	(52,071)	(33,737)
(Increase)/decrease in debtors	(46,164)	(179,153)
Increase in creditors	<u>128,859</u>	<u>166,175</u>
Net cash generated by/ (used in) operating activities	<u>424,087</u>	<u>245,232</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

17. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	<u>1,011,981</u>	<u>544,327</u>
Total	<u><u>1,011,981</u></u>	<u><u>544,327</u></u>

18. Pension commitments

The charity operates a defined contribution pension scheme which is a multi-employer scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £30,746 (2021: £19,987). No amount was outstanding as at 31 March 2022 (2021: £nil).

19. Operating lease commitments

At 31 March 2022 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2022 £	2021 £
Amounts payable:		
Within 1 year	7,894	5,180
Between 1 and 5 years	<u>4,775</u>	<u>3,818</u>
Total	<u><u>12,669</u></u>	<u><u>8,998</u></u>

INVOLVE NORTHWEST

England & Wales - Charity number 1056777

Accounts

INVOLVE NORTHWEST LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

INVOLVE NORTHWEST LIMITED
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 9
Independent auditor's report	10 - 12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 32

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees

J Calcott
D Cheyne
G Doran
A Barr
M O'Connor

Company registered number

03212268

Charity registered number

1056777

Registered office

334 New Chester Road, Birkenhead, Wirral, CH42 1LE

Company secretary

J Molyneux

Chief executive officer

J Molyneux

Senior management team

J Molyneux, CEO
L Robinson, Deputy CEO
S Smith Finance Director (until 31 October 2020)

Independent auditor

Crowe U.K. LLP, 3rd floor, The Lexicon, Mount Street, Manchester, M2 5NT

Bankers

Barclays Bank PLC, 2 Bebington Road, Birkenhead, CH42 6PU

Solicitors

Brabners, Horton House, Exchange Flags, Liverpool, L2 3YL

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (revised 1 January 2019).

Chair's report

The charity has been through challenges over the past year in terms of securing existing and new income streams for the strands of work they deliver. I am aware that the senior management team have worked tirelessly to be able to continue the valued work delivered by the organisation.

The 7 key community support services are:

- Reachout – employment support for people who are long-term unemployed.
- Community Connectors – low level mental health support for isolated individuals
- Domestic Abuse – supporting mums & children with practical and emotional domestic abuse support via a 10 week programme called Leapfrog, a local peer mentoring project and Wirral Councils domestic abuse pledge for businesses.
- Welfare Benefits – helping disabled individuals tackling poverty crisis through health related benefit awards and tribunals.
- Debt / Money Management – debt advice and guidance for all Wirral residents.
- Clear Minds – GP referral pathway for practical support for issues affecting mild to moderate mental health.
- The Community Hub element of service delivery at Royal Standard House

Involve secured a grant from The Steve Morgan Foundation in September 2020 to cover setting up Wirral's only family domestic abuse centre – The Lighthouse Centre. This vital resource is going to play a pivotal role in supporting families who have or who are experiencing domestic abuse. The pandemic was a challenging stage for Involve, however we rose to the challenge of diversifying and supporting our communities in different ways, one of which was delivering food with money secured from Covid Support Funds.

Involve's aims are to support the quality of life improvement for each person, family or community it delivers the services to or within and we have focussed our delivery around the above strands and delivered some very impressive results for Wirral people.

I would like to thank the team who worked tirelessly through the difficult arena of the pandemic, giving everything to continue to deliver our services in different ways, went into communities to help deliver food to families and individuals, took Christmas presents to local children and certainly went the extra mile for the Wirral communities that we are here to serve.

To know more visit our website www.involvenorthwest.org.uk or telephone our office on 0151 644 4500.



David Cheyne Chair
22nd December 2021

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Our purposes and activities

The purposes of the charity are:

- To benefit the inhabitants Wirral wide by the promotion of such charitable purposes as the trustees in their absolute discretion may from time to time decide.

The Trustees have currently decided to support the delivery of quality of life interventions for people, families and communities. The vision for the organisation has always been "people" since its inception in 1991.

The driver for the delivery of the services is about knowing what our clients' needs are by the services and projects delivered and then looking strategically at how to gain the funds to support each service area with a funding stream that can sustain longevity in delivery.

Involve's clients and passionate staff team help support the growth and development of the organisation for the future. The majority of staff are recruited from the Wirral population and they bring a wealth of experience, qualifications, life resources and the passion to want to make a difference in whatever part of the charity they work within.

The 7 key service areas are:

- Employment
- Social isolation
- Disability Benefits
- Domestic Abuse
- Debt
- Mental Health
- The Community Hub/Well-being hub

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. All services delivered by Involve Northwest are free of charge as we are able to secure grant funding to deliver the key strands and often are able to provide further wrap around support packages.

The strategies employed to achieve the charity's aims and objectives are to:

- Offer free employment support to people who are long-term unemployed on Wirral, also delivering job clubs in accessible venues in the community;
- Provide a service that delivers and supports socially isolated people through a door knocking project;
- Support people on health related benefits maintain or enhance what they receive;
- Provide a domestic abuse service for mums and children, peer mentoring volunteering project and deliver the domestic abuse kite mark for businesses
- Provide advice and guidance for individuals living in debt & financial poverty
- Offer support to individuals with mild to moderate mental health issues
- Provide free clothing or pay as you feel and a range of free community activities
- Support the provision of free food
- Providing holistic therapies to our clients

Putting these strategies into action we have supported annually over 8,000 vulnerable people.

Our services we describe as supporting quality of life improvements.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Reachout

The Reachout service has been delivered by Involve for the past 15 years and has significantly grown in delivery. The main aim of the service is to support people who are long-term unemployed and inactive to help them find sustainable employment. The service is also delivered across Wirral via local community work clubs and three hub based community venues. Reachout also provides a discretionary fund to help tackle the pre employment barriers that individuals and families face whilst looking for work, this fund helps issues such as interview clothes, training and travel costs.

An employer engagement officer supports the service and is able to find employers on Wirral and beyond to ensure that Reachout is the first place they recruit from with our bank of people looking for work.

Community Connectors

The community connector's contract was won in February 2017 has been extended until 2023.

The main aims of the project are to go out into the community via a door knocking service and find isolated people to help them gain a place back in the community. The service also helps small voluntary groups with a spark fund to help them to continue to deliver the vital resources in the community such as:

- Knit and natter groups
- IT groups
- Men's mental health
- Toast and talk

The Community Connector service was awarded an extra contract in December 2020 to increase the team by another 23 people to be out in the community offering this vital service. This contract is going to be for 18 months in duration and will help people and communities recover as part of the service from the effects of the pandemic.

Benefits service

The benefits service is one of the longest standing services delivered by Involve and it was actually how the organisation started in 1991! Since then various funders have helped deliver this project to help many thousands of people across Wirral. The main aim of the service is to support people with a health related condition either apply for benefit support, sustain benefit support or make a challenge if that financial support has been removed. The service also offers representation at tribunal level if needed.

Domestic Abuse

The award of funding from The Steve Morgan Foundation meant that in September 2020 we started the development of the new Lighthouse families centre. The new centre has three dedicated staff members operating 5 days a week and 2 evenings offering a safe place if you are or have suffered domestic abuse. The centre is now funded until March 2023 with the grant and we are aiming to be able to add services to the Lighthouse centre that complement the delivery.

The other aspect of the domestic abuse service is a specific programme called Leapfrog which supports mums and children who have experienced domestic abuse with a strong objective of rebuilding the family back together.

In addition to leapfrog, #GTTS (Got The T-Shirt) is a domestic abuse peer mentoring project delivered by volunteers in the community via coffee clubs/mornings.

Debt / Money Management

The aim of this project is to help individuals in financial crisis tackle their debts, advocate on their behalf with the lenders and also support individuals and families with bespoke money management plans moving forward.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Mental Health

This project specifically works with individuals who have presented at their GP with anxiety and depression and who are awaiting intensive therapy. The project can intervene at pre- and post-therapy stage to tackle the identified practical issues to help alleviate the overall mental health pressures and reduce down NHS waiting lists.

Our volunteers

The charity is very involved within the community and relies on voluntary help.

The main area that volunteers are involved is through the domestic abuse service via peer mentoring (#gothetshirt). This crucial part of the organisation delivers coffee mornings across Wirral supporting and helping sufferers of domestic abuse.

Achievements and performance

Involve has achieved the following during 2020 – 2021:

- Involve has sustained 63 jobs for Wirral people within the charity
- Involve has maintained all the services and projects into 2021 with no alteration to delivery and for some services have grown the staff team
- Involve has supported during the past year over 8,000 vulnerable people
- Involve's benefit service has managed to increase the benefits received by sick and vulnerable people by over £2m

Fundraising

The charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

Financial review

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

Incoming resources in the year were £2,392,993 (2020: £1,971,952) of which £2,355,191 (2020: £1,926,552) related to project restricted activities. The main funder being Wirral Council who provided £894,383 (2020: £966,418) in respect of Wirral Worklessness Support and £759,256 (2020: £561,142) for the Community Connectors project.

Resources expended were £2,128,181 (2020: £1,940,461). £2,061,169 (2020: £1,792,229) related to restricted activities. Total incoming resources exceeded outgoing resources by £264,812 (2020: £31,491) of which £197,107 is restricted (2020: £34,115).

Our pricing policy

Our pricing policy reflects our strategy of enabling all within our community, whatever their means, to take part in our activities, thus everything delivered is free.

We price our services competitively so as to enable us to gain the grants and funds to sustain the charity into the future.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Reserves policy and going concern

Reserves are primarily needed to ensure that the core and support costs of the charity can be met should a significant contract be ended. The trustees' policy is to ensure that sufficient free reserves are held to cover up to six months of core and support costs in order to cover such costs should major contracts be terminated and to give time for alternative funding to be obtained or for a reorganisation of the charity. In addition, the trustees have designated sufficient reserves to cover the unfunded redundancy liability to which it would be exposed should its contracts be terminated. Finally, the trustees have designated an amount equal to the net book value of the building and improvements to a designated buildings reserve, as these funds are not readily realisable.

At 31 March 2021, six months core costs are estimated to be around £180,000 and free unrestricted reserves amounted to £186,016 (2020: £81,772). In addition, the designated redundancy reserve totals £109,214 (2020: £162,591) and the designated building fund totals £298,798 (2020: £281,960). Total unrestricted funds amounted to £594,028 (2020: £526,323).

Going Concern

The trustees have considered the financial position of the charity, the levels of free reserves and financial forecasts for 2022-23 and, as a consequence, the trustees are satisfied that the charity is well placed to manage its financial risks successfully.

A significant part of the income of the charity is provided through its Reachout Contract which runs until 31st October 2022. It is anticipated that the contract will be capable of renewal after that date, but that it would be subject to retender process. However, the trustees have considered the ability of the charity to continue as a going concern, were the contract not to be extended after October 2022.

The trustees have reviewed the projected reserves position in October 2022 and consider that it would be sufficient to continue to fund the core support and management costs of the charity for a period of up to six months were the contract not to be renewed after that date. This would provide time and resources to seek alternative income sources or to arrange an orderly restructure of the charity.

The trustees have also designated sufficient funds in a redundancy reserve to cover the maximum estimated redundancy costs should all its contracts not be renewed and the relevant staff team made redundant at that point. Should a contract be awarded to another provider at that date, it is likely that the staff currently employed on it would be transferred to the new provider under TUPE and the new provider would assume that redundancy liability.

The Trustees do not therefore consider there to be a material uncertainty in relation to going concern and the financial statements have been prepared on such a basis

INVOLVE NORTHWEST LIMITED
(A company limited by guarantee)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

Plans for future periods

The immediate objective of the charity after the lifting of Covid restrictions is to reopen the Community Hub to be a service to the community and to provide the following services:

- Reception / greeting space
- Community Hub for local groups
- Tea / coffee / cake and fresh fruit
- Social meeting area
- Clothing and household items area for sale
- Free Food
- A range of socially inclusive activities

Involve is also looking to continue to develop its Lighthouse Centre as a place of support and wellbeing for families who have suffered domestic abuse as it can provide greater community access and to continue to provide and develop its core services.

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Chair

D Cheyne

Elected trustees:

J Calcott

G Doran

A Barr (from 14th July 2021)

M O'Connor (from 23rd September 2021)

Structure, Governance and Management

Governing Document

Involve Northwest is a company limited by guarantee governed by its Memorandum and Articles of Association dated 14 June 1996. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association the charity appoints trustees through a recruitment process to join the board. The board will always have a quorum for voting processes as set out in the articles. The board also retain the right to co-opt board members with specialist skills if needed by the charity.

Trustee induction and training

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Organisation

The board of trustees, which can have up to 12 members, administers the charity. The board normally meets quarterly with an annual away day. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and strategic development.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Pay policy for senior staff

The directors consider the board of directors, who are the charity trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other provincial charities of a similar size run on a voluntary basis.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity is compliant to ISO 9001:2015 standards
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review at each board meeting which is discussed with the trustees.

Attention has also been focussed on non-financial risks arising from fire, health and safety such as lone working. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 group for that period. In preparing the 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;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence 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.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charities auditor is unaware,
- and the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small Company Provisions

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

By order of the board of trustees



D Cheyne
Chair

22nd December 2021

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INVOLVE NORTHWEST LIMITED

Opinion

We have audited the financial statements of Involve Northwest Limited for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. 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 charitable company's affairs as at 31 March 2021 and of its 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 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 director's 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 charitable 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, 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. 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 this gives rise to a material misstatement in the financial statements themselves. 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.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INVOLVE NORTHWEST LIMITED

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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' exemption in preparing the trustees report 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 9, the trustees 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.

In preparing the financial statements, the trustees are responsible for assessing the 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 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

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, Charities Act 2011 and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INVOLVE NORTHWEST LIMITED

correspondence, if any.

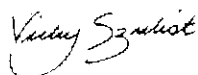
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and completeness of income. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases and sample testing from grant and contract documentation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 auditor's report.

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. Our audit work has been undertaken so that we might state to the charitable company's members 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, for our audit work, for this report, or for the opinions we have formed.



Vicky Szulist (Senior Statutory Auditor)

for and on behalf of
Crowe U.K. LLP

Statutory Auditor

3rd floor
The Lexicon
Mount Street
Manchester
M2 5NT

22nd December 2021

Crowe U.K. LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	315	10,733	11,048	15,360
Charitable activities	3	3,750	2,344,458	2,348,208	1,915,782
Investments	4	33,737	-	33,737	40,810
Total income		37,802	2,355,191	2,392,993	1,971,952
Expenditure:					
Charitable activities	7	67,012	2,061,169	2,128,181	1,940,461
Net income		(29,210)	294,022	264,812	31,491
Transfer between funds		96,915	(96,915)	-	-
Net income/expenditure after transfers		67,705	197,107	264,812	31,491
Total funds brought forward		526,323	67,328	593,651	562,160
Total funds carried forward		594,028	264,435	858,463	593,651

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

INVOLVE NORTHWEST LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03212268

BALANCE SHEET
AS AT 31 MARCH 2021

			2021	2020
	Note	£	£	£
Fixed assets				
Tangible assets	10		298,798	281,960
Current assets				
Debtors	11	308,963	129,810	
Cash at bank and in hand		<u>544,327</u>	<u>309,331</u>	
		853,290	439,141	
Creditors: amounts falling due within one year	12	<u>(293,625)</u>	<u>(127,450)</u>	
Net current assets			<u>559,665</u>	<u>311,691</u>
Net assets			<u>858,463</u>	<u>593,651</u>
Charity Funds				
Restricted Funds	14	264,435		67,328
Unrestricted funds	14	<u>594,028</u>		<u>526,323</u>
Total funds			<u>858,463</u>	<u>593,651</u>

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

The financial statements were approved and authorised for issue by the Trustees on 22nd December 2021 and signed on their behalf, by:


D CHEYNE
Trustee

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

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash generated by/(used in) operating activities	16	<u>245,232</u>	<u>(15,048)</u>
Investing activities:			
Purchase of tangible fixed assets		<u>(43,973)</u>	<u>-</u>
Cash flows from investing activities:			
Rent income		<u>33,737</u>	<u>98,217</u>
Net cash (used by) / provided by investing activities		<u>(10,236)</u>	<u>98,217</u>
Change in cash and cash equivalents in the year		234,996	83,169
Cash and cash equivalents brought forward		<u>309,331</u>	<u>226,162</u>
Cash and cash equivalents carried forward	17	<u><u>544,327</u></u>	<u><u>309,331</u></u>

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

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies

1.1 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Involve Northwest Limited 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.

1.2 Company status

The charitable company is a private company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

The registered office is listed on the reference and administrative details page. The entity is registered at both Companies House (reg no: 03212268) and the Charity Commission (reg no: 1056777) in England and Wales.

1.3 Going concern

The trustees have considered the financial position of the charity, the levels of free reserves and financial forecasts for 2022-23 and, as a consequence, the trustees are satisfied that the charity is well placed to manage its financial risks successfully.

A significant part of the income of the charity is provided through its Reachout Contract which runs until 31st October 2022. It is anticipated that the contract will be capable of renewal after that date, but that it would be subject to retender process. However, the trustees have considered the ability of the charity to continue as a going concern, were the contract not to be extended after October 2022. The trustees have reviewed the projected reserves position in October 2022 and consider that it would be sufficient to continue to fund the core support and management costs of the charity for a period of up to six months were the contract not to be renewed after that date. This would provide time and resources to seek alternative income sources or to arrange an orderly restructure of the charity.

The trustees have also designated sufficient funds in a redundancy reserve to cover the maximum estimated redundancy costs should all its contracts not be renewed and the relevant staff teams made redundant at that point. Should a contract be awarded to another provider at that date, it is likely that the staff currently employed on it would be transferred to the new provider under TUPE and the new provider would assume that redundancy liability.

The Trustees do not therefore consider there to be a material uncertainty in relation to going concern and the financial statements have been prepared on such a basis

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 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.

1.6 Tangible fixed assets and depreciation

All assets costing more than £1,500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	5% straight line
Fixtures and fittings	-	25% straight line
Office equipment	-	25% straight line
Property improvements	-	20% straight line

1.7 Interest receivable

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

1.8 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.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

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 company 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. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction 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.

1.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

1.14 Critical accounting Judgements and key sources of estimation uncertainty

In the application of the accounting policies, trustees are required to make judgement, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis and revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affected current and future periods.

The estimation of expected useful life of fixed assets and the resultant depreciation provision are a matter where judgement is applied and details of this are given in note 1.6 of the Accounting Policies.

The potential redundancy liability should current contracts not be renewed is also a matter of estimation. This potential liability is not accrued as an actual liability as it is contingent upon contracts not being renewed or transferred to another provider under TUPE rules and it is also contingent on none of the staff employed in a contract at the year end when the liability is calculated resigning voluntarily prior to the end of the contract. The maximum potential liability has been calculated based the projected statutory redundancy cost should all staff whose redundancy cost is not specifically provided for in the contract, be made redundant at the end of the term of the contract on which they are employed, taking into account their projected age and length of service at that date. The resultant maximum potential liability is provided for in a designated fund in note 14 to the accounts.

Judgement is also exercised in the financial forecasts that have been used to calculate the reserves policy and assess the going concern of the charity in the event that a significant contract is not renewed at the end of its term. These judgements are based on the known contractual position and assessment of staff and other costs required to deliver them, together with an assessment of appropriate support costs.

2. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	<u>315</u>	<u>10,733</u>	<u>11,048</u>
	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	<u>893</u>	<u>14,467</u>	<u>15,360</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. Income and charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Reachout	-	894,383	894,383
Advice centre	-	165,579	165,580
Domestic abuse advice service	-	284,159	284,159
Community connectors	-	857,616	857,616
Other community services	3,750	36,093	110,378
Clear Minds	-	106,628	36,092
	<u>3,750</u>	<u>2,344,458</u>	<u>2,348,208</u>
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Reachout	-	966,418	966,418
Advice centre	-	145,900	145,900
Domestic abuse advice service	-	126,821	126,821
Community connectors	-	561,142	561,142
Other community services	3,697	9,700	13,397
Clear Minds	-	102,104	102,104
	<u>3,697</u>	<u>1,912,085</u>	<u>1,915,783</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Rental income	33,655	33,635
Investment income	<u>102</u>	<u>102</u>
	<u>33,737</u>	<u>33,737</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Rental income	40,361	40,361
Investment income	<u>449</u>	<u>449</u>
	<u>40,810</u>	<u>40,810</u>

5. Direct costs

	Reachout 2021 £	Advice centre 2021 £	Domestic abuse advice service 2021 £	Community connectors 2021 £
Partner payments	196,993	-	-	-
Office costs	71,432	6,701	40,827	106,505
Premises costs	12,786	2,620	63,430	8,588
Other costs	3,706	1,930	25,750	15,025
Legal and professional	2,281	772	94	4,775
Audit fees	2,600	650	-	3,250
Wages and salaries	496,282	124,428	119,661	517,087
National insurance	44,602	11,052	8,572	39,239
Pension cost	7,770	2,100	1,699	7,621
	<u>838,452</u>	<u>150,253</u>	<u>260,033</u>	<u>702,090</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. Direct costs (continued)

	Other community services 2021 £	Clear Minds 2021 £	Total 2021 £
Partner payments	-	-	196,993
Office costs	17,366	2,794	245,625
Premises costs	5,883	210	93,517
Other costs	5,661	1,595	53,667
Legal and professional	47	-	7,969
Audit fees	-	-	6,500
Wages and salaries	2,552	69,242	1,329,252
National insurance	44	4,265	107,774
Pension cost	(20)	702	19,872
	<u>31,533</u>	<u>78,808</u>	<u>2,061,169</u>
		<i>Domestic abuse advice service</i>	<i>Community connectors</i>
	<i>Reachout 2020 £</i>	<i>Advice centre 2020 £</i>	<i>2020 £</i>
Partner payments	242,295	-	-
Office costs	42,444	5,271	4,683
Premises costs	21,196	2,303	3,839
Other costs	6,856	701	10,047
Legal and professional	5,170	1,227	102
Audit fees	4,150	650	-
Wages and salaries	519,209	109,041	99,149
National insurance	46,531	9,743	6,645
Pension cost	8,658	2,397	1,005
	<u>896,509</u>	<u>131,333</u>	<u>125,470</u>
			<u>540,970</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. Direct costs (continued)

	Other community services 2020 £	Clear Minds 2020 £	Total 2020 £
Partner payments	-	-	242,295
Office costs	263	5,869	98,620
Premises costs	1,277	37	38,079
Other costs	10	3,931	39,606
Legal and professional	47	248	15,456
Audit fees	-	-	9,600
Wages and salaries	1,091	78,800	1,226,194
National insurance	-	5,433	102,563
Pension cost	-	941	19,816
	<u>2,688</u>	<u>95,259</u>	<u>1,792,229</u>

6. Support costs

	Reachout 2021 £	Advice centre 2021 £	Domestic abuse advice service 2021 £	Community connectors 2021 £
Premises and office cost	9,414	1,743	2,991	9,027
Legal and professional	424	79	135	407
Audit fees	1,419	263	451	1,360
Wages and salaries	3,673	680	1,167	3,522
National insurance	169	31	54	162
Pension cost	44	8	14	42
Depreciation	10,304	1,908	3,273	9,882
	<u>25,447</u>	<u>4,712</u>	<u>8,085</u>	<u>24,402</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. Support costs (continued)

	Other community services 2021 £	Clear Minds 2021 £	Total 2021 £
Premises and office costs	493	1,123	24,791
Legal and professional	22	50	1,117
Audit fees	74	169	3,736
Wages and salaries	192	439	9,673
National insurance	9	19	444
Pension cost	2	8	116
Depreciation	540	1,228	27,135
	<u>1,332</u>	<u>3,034</u>	<u>67,012</u>

	Reachout 2020 £	Advice centre 2020 £	Domestic abuse advice service 2020 £	Community connectors 2020 £
Office costs	8,248	1,279	1,082	4,810
Premises costs	40,280	6,529	5,524	24,549
Other costs	1,306	203	171	762
Legal and professional	3,362	521	441	1,960
Audit fees	1,672	259	219	975
Wages and salaries	10,145	1,574	1,331	5,917
National insurance	(1,024)	(160)	(134)	(597)
Pension cost	110	17	15	65
Depreciation	9,178	1,424	1,204	5,353
	<u>73,277</u>	<u>11,646</u>	<u>9,853</u>	<u>43,794</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. Support costs (continued)

	Other community services 2020 £	Clear Minds 2020 £	Total 2020 £
Office costs	190	871	14,480
Premises costs	969	4,447	32,298
Other costs	30	138	2,610
Legal and professional	77	355	6,716
Audit fees	38	177	3,340
Wages and salaries	234	1,072	20,273
National insurance	(24)	(108)	(2,047)
Pension cost	3	12	222
Depreciation	211	970	18,340
	<u>1,728</u>	<u>7,934</u>	<u>148,232</u>

7. Analysis of Expenditure by expenditure type

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £
Reachout	552,540	10,304	301,055	863,899
Advice centre	138,299	1,908	14,758	154,965
Domestic abuse advice service	131,166	3,274	133,678	268,118
Community connectors	567,673	9,881	148,937	726,491
Other community services	2,779	539	29,547	32,865
Clear Minds	74,673	1,229	5,941	81,843
	<u>1,467,130</u>	<u>27,135</u>	<u>633,916</u>	<u>2,128,181</u>

	Staff costs 2020 £	Depreciation 2020 £	Other costs 2020 £	Total 2020 £
Reachout	583,629	9,178	376,979	969,786
Advice centre	122,612	1,424	18,943	142,979
Domestic abuse advice service	108,011	1,204	26,108	135,323
Community connectors	465,315	5,353	114,096	584,764
Other community services	1,304	211	2,901	4,416
Clear Minds	86,150	970	16,073	103,193
	<u>1,367,021</u>	<u>18,340</u>	<u>555,100</u>	<u>1,940,461</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

8. Auditors' remuneration

The Auditor's remuneration amounts to an Audit fee of £10,020 (2020 - £9,840), and non-audit services of £120 (2020 - £1,000).

9. Staff costs

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	1,338,925	1,246,467
Social security costs	108,218	100,516
Other pension costs	19,987	20,038
	<u>1,467,130</u>	<u>1,367,021</u>

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

	2021 No.	2020 No.
Charitable	60	57
Management	<u>3</u>	<u>3</u>
	<u>63</u>	<u>60</u>

The number of higher paid employees was:

	2021 No.	2020 No.
In the band £60,001 - £70,000	1	1

Key management personnel consist of those listed on the admin and reference page. Total remuneration for the year amounted to £163,913 (2020: £163,477).

No trustees were remunerated during the period (2020: nil)

No trustees had expenses re-imbursed (2020: nil)

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

10. Tangible fixed assets

	Freehold property £	Property improvements £	Total £
Cost			
At 1 April 2020	350,000	4,200	354,200
Additions	-	43,973	43,973
	<u>350,000</u>	<u>48,173</u>	<u>398,173</u>
At 31 March 2021			
Depreciation			
At 1 April 2020	70,000	2,240	72,240
Charge for the year	17,500	9,635	27,135
	<u>87,500</u>	<u>11,875</u>	<u>99,375</u>
At 31 March 2021			
Net book value			
At 31 March 2021	<u>262,500</u>	<u>36,298</u>	<u>298,798</u>
At 31 March 2020	<u>280,000</u>	<u>1,960</u>	<u>281,960</u>

11. Debtors

	2021 £	2020 £
Trade debtors	284,512	95,152
Prepayments and accrued income	24,451	34,658
	<u>308,963</u>	<u>129,810</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	66,549	39,108
Other taxation and social security	30,360	25,528
Other creditors	5,572	7,226
Accruals and deferred income	194,144	55,588
	<u>293,625</u>	<u>127,450</u>

Deferred income

	2021 £	2020 £
Deferred income at 1 April 2020	35,347	18,278
Resources deferred during the year	158,681	35,347
Amounts released from previous years	<u>(35,347)</u>	<u>(18,278)</u>
Deferred income at 31 March 2021	<u>158,681</u>	<u>35,347</u>

Deferred income relates to rents and grant income provided in advance which relate to the 2020-21 financial year.

13. Financial instruments

	2021 £	2020 £
Financial assets measured at amortised cost	<u>828,839</u>	<u>404,483</u>
Financial liabilities measured at amortised cost	<u>104,584</u>	<u>66,575</u>

Financial assets measured at amortised cost comprise trade debtors and cash.

Financial liabilities measured at amortised cost comprise trade creditors, other creditors and accruals.

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Designated funds					
Fixed Asset Fund	-	-	-	298,798	298,798
Redundancy costs	162,591	-	-	(53,377)	109,214
General funds					
General Funds	<u>363,732</u>	<u>37,802</u>	<u>67,012</u>	<u>(148,506)</u>	<u>186,016</u>
Total Unrestricted funds	<u>526,323</u>	<u>37,802</u>	<u>67,012</u>	<u>96,915</u>	<u>594,028</u>
Restricted funds					
Reach Out	-	894,383	838,452	(55,931)	-
Advice Services	13,154	165,579	150,253	(14,006)	14,474
Domestic Abuse Advice Services	22,483	284,159	260,033	(2,022)	44,587
Community Connectors	11,474	857,616	702,090	(11,392)	155,608
Other Community Activities	13,373	46,826	31,533	(5,040)	23,626
Clear Minds	6,844	106,628	78,808	(8,524)	26,140
	<u>67,328</u>	<u>2,355,191</u>	<u>2,061,169</u>	<u>(96,915)</u>	<u>264,435</u>
Total funds	<u><u>593,651</u></u>	<u><u>2,392,993</u></u>	<u><u>2,128,181</u></u>	<u><u>-</u></u>	<u><u>858,463</u></u>

ReachOut - Employment partnership working with long-term unemployed individuals over the age of 30, including sustainability support for 6 months post returning to the labour market.

Advice Services- Advice and guidance service for people with health conditions up to and including tribunal representation.

Domestic Abuse Advice Services- The provision of a two-tiered programme to support families in relation to domestic abuse. 10 week programmes of support and interventions for mums and children and 1 to 1 support.

Community Connectors- The service engages the disengaged by setting up a network of new roles in the community to tackle the issue of social isolation and promote active inclusion which will improve and provide health benefits and lead to greater readiness for work.

Other Community Activities- Provision of various community activities to include an annual pensioners party etc.

14. Statement of funds (continued)

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Designated Funds

The Fixed assets Fund represents the net book value of fixed assets held for use by the charity and so these funds are not readily realisable.

The Redundancy Fund represents the potential additional redundancy costs to the charity if none of the current contracts were renewed at the end of their term.

Transfers in the year represent costs allocated by the Trustees to allocate central property costs across the different restricted activities and to create the Fixed Asset fund. No further amounts were transferred to the redundancy fund in the year.

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Redundancy costs	130,347	-	-	32,244	162,591
General funds					
General Funds	398,600	45,400	(148,232)	67,964	363,732
Restricted funds					
ReachOut	-	966,418	(894,723)	(71,695)	-
Advice Services	6,656	149,900	(131,304)	(12,098)	13,154
Domestic Abuse Advice Services	26,233	126,821	(125,470)	(5,101)	22,483
Community Connectors	116	563,642	(540,970)	(11,314)	11,474
Other Community Activities	208	17,667	(4,502)	-	13,373
Clear Minds	-	102,104	(95,260)	-	6,844
	33,213	1,926,552	(1,792,229)	(100,208)	67,328
Total of funds	562,160	1,971,952	(1,940,461)	-	593,651

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	298,798	-	298,798
Current assets	588,855	264,435	853,290
Creditors due within one year	(293,625)	-	(293,625)
	<u>594,028</u>	<u>264,435</u>	<u>858,463</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	281,960	-	281,960
Current assets	371,813	67,328	439,141
Creditors due within one year	(127,450)	-	(127,450)
	<u>526,323</u>	<u>67,328</u>	<u>593,651</u>

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

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	264,812	31,491
Adjustment for:		
Depreciation charges	27,135	18,340
Rent income	(33,737)	(98,217)
(Increase)/decrease in debtors	(179,153)	30,052
Increase in creditors	166,175	3,286
Net cash generated by/(used in) operating activities	<u>245,232</u>	<u>(15,048)</u>

INVOLVE NORTHWEST LIMITED

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

17. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	<u>544,327</u>	<u>309,331</u>
Total	<u><u>544,327</u></u>	<u><u>309,331</u></u>

18. Pension commitments

The charity operates a defined contribution pension scheme which is a multi-employer scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £19,987 (2020: £20,038). No amount was outstanding as at 31 March 2021 (2020: £nil).

19. Operating lease commitments

At 31 March 2021 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2021 £	2020 £
Amounts payable:		
Within 1 year	5,180	7,952
Between 1 and 5 years	<u>3,818</u>	<u>1,680</u>
Total	<u><u>8,998</u></u>	<u><u>9,632</u></u>

20. Related party transactions

There were no related party transactions in the year.