# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

England & Wales · Charity number 1106001

## Details

| | |
|---|---|
| **Other names** | ST HELENS DISTRICT COUNCIL FOR VOLUNTARY SERVICE, HALTON AND ST HELENS VCA |
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 02539153 |
| **Registered** | 2004-09-23 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | St. Maries<br>Lugsdale Road<br>Widnes<br>WA8 6DB |
| **Phone** | 01744457100 |
| **Email** | info@haltonsthelensvca.org.uk |
| **Website** | www.haltonsthelensvca.org.uk |

## Activities

**Objects:** TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE PUBLIC, PRINCIPALLY BUT NOT EXCLUSIVELY IN THE LOCAL GOVERNMENT AREA OF HALTON AND ST HELENS AND ITS ENVIRONS (HEREINAFTER CALLED THE "AREA OF BENEFIT"), AND IN PARTICULAR BUILD THE CAPACITY OF THIRD SECTOR ORGANISATIONS AND PROVIDE THEM WITH THE NECESSARY SUPPORT, INFORMATION AND SERVICES TO ENABLE THEM TO PURSUE OR CONTRIBUTE TO ANY CHARITABLE PURPOSE. TO PROMOTE, ORGANISE AND FACILITATE CO-OPERATION AND PARTNERSHIP WORKING BETWEEN THIRD SECTOR, STATUTORY AND OTHER RELEVANT BODIES IN THE ACHIEVEMENT OF THE ABOVE PURPOSES WITHIN THE AREA OF BENEFIT

**Activities:** A local support organisation, it builds the capacity of voluntary and community organisations and promotes co-operation and partnership working between third sector, statutory and other relevant bodies. Projects across both boroughs include volunteer centres, training, funding advice, network support, health

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and social care involvement and a community accountancy service.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** HALTON AND ST HELENS
- Halton
- St Helens

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £1,325,712 | £1,699,082 | £3,760,264 | 34 |
| 2024-03-31 | £1,654,038 | £1,310,553 | £4,133,634 | 32 |
| 2023-03-31 | £1,145,456 | £960,850 | £3,668,418 | 33 |
| 2022-03-31 | £804,682 | £762,853 | £3,483,812 | 20 |
| 2021-03-31 | £672,020 | £515,121 | £3,441,983 | 15 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| AnnMarie Houghton | | 2023-12-15 |
| Emma Elizabeth Howarth | | 2023-10-23 |
| John Robert Powell | | 2022-12-16 |
| Lisa Cogley | | 2018-09-24 |
| MR HITESH PATEL | | |
| MR MIKE FRY | | |
| PAMELA MEREDITH | | 2012-11-20 |

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**HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**

England & Wales - Charity number 1106001

# Accounts

Charity registration number 1106001

Company registration number 02539153 (England and Wales)

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2025

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## LEGAL AND ADMINISTRATIVE INFORMATION

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| | |
|---|---|
| **Trustees** | Mr M Fry<br>Mrs P Meredith<br>Mr H Patel<br>Ms L Cogley<br>Mr J R Powell<br>Dr E Howarth<br>Ms A Houghton |
| **Non-voting member** | Cllr E Jones |
| **Chief officer** | Mrs S Yeoman MBE |
| **Charity number** | 1106001 |
| **Company number** | 02539153 |
| **Registered office** | St Marie's<br>Lugsdale Road<br>Widnes<br>Cheshire<br>WA8 6DB |
| **Auditor** | JS. Audit Limited<br>James House<br>Stonecross Business Park<br>Yew Tree Way<br>Warrington<br>Cheshire<br>WA3 3JD |
| **Bankers** | Unity Trust Bank<br>Nine Brindley Place<br>Birmingham<br>B1 2HB |
| **Solicitors** | Tickle Hall Cross<br>Carlton Chambers<br>25 Hardshaw Street<br>St Helens<br>Merseyside<br>WA10 1RP |
| **HR Advisors** | Ariadne Associates<br>The Mezzanine<br>10 Linnet Lane<br>Liverpool<br>Merseyside<br>L17 3BG |

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# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 31 MARCH 2025*

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 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)" (effective 1 January 2019).

**Objectives and activities**

As we reflect on the 2024/25 year, I am incredibly proud of the resilience, innovation, and compassion shown by our team, our partners, and the wider VCFSE sector across Halton and St Helens. This year has been one of both consolidation and growth building on the foundations laid during the pandemic and responding to new and emerging challenges with creativity and determination.

We have continued to strengthen our place-based approach, deepening our connections with local communities and ensuring that our support is responsive, inclusive, and impactful. From the expansion of our volunteering programmes and the success of our community lotteries, to the delivery of vital health and wellbeing initiatives, our work has touched thousands of lives.

Our teams have supported hundreds of groups and individuals helping them navigate funding, governance, and service delivery, while also championing their voices in strategic spaces. The stories shared in this report, from food pantry members to mental health service users, are a powerful reminder of the difference we can make when we work together.

We want to thank our dedicated staff, volunteers, trustees, and partners for their unwavering commitment. Your efforts have not only sustained our work but have helped it flourish.

Looking ahead, we remain focused on strengthening the sectors role in local systems, securing sustainable funding, and ensuring that community voices continue to shape the future of health, care, and wellbeing in our boroughs.

Together, we are building stronger, more connected communities and we are excited for what we will achieve in the year to come.

**Achievements and performance**

The cost-of-living crisis has continued to impact our communities across Halton and St Helens throughout 2024/25. In response, we have focused our efforts on supporting the VCFSE sector to adapt, grow, and deliver vital services to those most in need. Our place-based approach has matured, and we have continued to work flexibly and responsively, ensuring our support reaches the heart of our communities.

Key Highlights from the Year –

- 2,700 volunteers supported
- 13,000+ support activities delivered
- 97 groups received funding advice
- 225 training & networking sessions held
- 92 groups received financial services
- 4,000 individuals supported via mobile food pantry
- 261 new volunteer registrations
- 189 volunteer opportunities listed
- 38,000+ page views on the Volunteer Portal

We have maintained and strengthened our role in key partnerships such as St Helens Together and One Halton, ensuring the VCFSE sector remains central to local planning and delivery. Our Volunteer Portal has continued to grow, with more organisations and individuals engaging in volunteering opportunities. This year, we supported over 2,700 volunteers and facilitated hundreds of opportunities across both boroughs.

Our Core20Plus5 Health Inequality Programme work in Halton concluded in March 2025 after 2 years. The achievements include:

- Nearly 2,000 blood pressure tests.
- Raised awareness of hypertension.
- Delivered successful Winter Coat Project distributing 1200 donated winter coats.
- Presented at Royal Society of Medicine Health Inequalities Conference.
- Final survey conducted on health inequalities and place-based wellbeing.

Our work in St Helens supported by St Helens Council public health to deliver a similar approach to engaging people in their own health continues and has seen us deliver:

The Healthy & Home model is delivered across both Boroughs and in Halton had 103 referrals

Support included:

- Housing assistance.
- Immigration form help for non-English speakers.
- Bereavement support.
- Hygiene donations.
- Welfare calls and community engagement.

Healthy at Home across St Helens focused in supporting discharge at Whiston Hospital for St Helens residents. This work helped to effectively support 136 individuals to access further support from the wider voluntary sector to support to enhance their well-being and promote safe, timely discharges.

We held a conference at the world of glass called What's the Story? And focused on exploring what the VCFSE sector is currently working to tackling health inequalities. We had over 50 individuals from over 30 organisations come together to discuss the issues and what more needs to change. This work was led by those with lived experience.

Our work with Public Health continues with our Community Health Champion work. Undertaking close to 600 blood pressure checks every 3 months.

Our Mobile pantry reached over 1,300 members which reflected a wider reach of 4,090 people (2,582 adults + 1,508 children).

We continued to work with the Cheshire & Merseyside Cancer Alliance in a partnership with the other CVS across the places to support our members to reach those who would not find it easy to access prevention and screening services. This work is award winning and allows VCFSE sector groups to support the people they work with to increase screening take up, increase early diagnoses and reduce cancer rates in Halton & St Helens.

We delivered over 13,000 support activities to local groups, including training, funding advice, community accountancy, and capacity building. Our reach extended to nearly 5,000 contacts and over 2,400 groups and organisations. We supported 97 groups with funding advice, delivered 225 training and networking sessions, and provided financial services to 92 groups.

Our influencing and representation work has remained a core focus. We have continued to play a leading role in the Liverpool City Region's VS6 partnership, securing representation on key regional bodies and contributing to strategic initiatives such as the Affordable and Sustainable Food approach and the UK Shared Prosperity Fund.

Health and social care integration remains a priority. We have supported the sector's involvement in One Halton and St Helens Cares, contributing to population health improvements and the development of locality profiles. Our work on the Compassionate Communities Network and the Healthy and Home programme has supported hundreds of residents with health, wellbeing, and social needs.

Our core team has continued to support the organisation and our base at St Marie's in Widnes. We hosted community activities, supported tenants like Sam's Diamonds and Halton Carers Centre, and provided accessible meeting space for local groups.

We administered small investment pots to support mental health crisis services and perinatal mental health initiatives. Our work with St Helens Council through the Community Renewal Fund has strengthened local volunteering infrastructure.

Our community accountancy and payroll services supported over 85 groups, and we worked closely with organisations like Halton Community Radio and St Helens CAB. We hosted a successful online funders fair and facilitated numerous funding sessions.

The St Helens Borough Community Food Providers Alliance has grown stronger, distributing over 120k in Household Support Fund grants and operating a mobile food pantry that supported over 4,000 individuals. In Halton, we continued to support food networks and launched new initiatives to address food insecurity.

Our Volunteer Centre services have expanded, with 261 new volunteer registrations and over 189 opportunities listed. Our online platform saw over 38,000 page views. We focused on digital promotion and grassroots engagement, and continued to collaborate with neighbouring Volunteer Centres across the Liverpool City Region.

Connectivity remains a cornerstone of our work. We facilitated regular forum meetings in both boroughs, bringing together over 100 organisations to share best practice, engage with local authorities, and respond to emerging needs. We supported sector representatives on key boards and contributed to strategic planning across health, wellbeing, and community development.

We continued to promote the work of the VCFSE sector through our website, social media, and regular bulletins. Our celebration of Volunteers Week included podcasts, gifts, and recognition events.

We remain committed to building on our successes and deepening our impact. In 2025/26, we aim to secure further funding, enhance grassroots engagement, and strengthen the sector's role in shaping local services and strategies.

**Financial review**

The statement of financial activities provides a summary of our income and expenditure for 2024-2025 and shows the previous year's comparative data.

Annual income decreased this year from £1,776,000 in 2024 to £1,326,000 in 2025 and our charitable expenditure increased this year from £1,311,000 in 2024 to £1,699,000 in 2025 resulting in a deficit for the year of £373,000. The deficit has in part arisen due to additional funding of £197,000 received from Merseycare NHS in the prior year, being spent in the 2024-25 financial year. This has therefore contributed to the decreased unrestricted funds carried forward at 31 March 2025.

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

It is estimated that our running costs for the 2025-26 financial year will be £1.1 million, (excluding Conduit funding) therefore the Trustees have agreed that the organisation would hold reserves of £415,000 to ensure we could continue to deliver our activities. A further £200,000 is held for redundancy and winding up costs. We have committed some designated resources for service development to improve our support and services to our members which totals £175,000.

Finally, as the custodian of St Maries, a local heritage asset the Board have committed a designated fund for the repairs and maintenance of the building, particularly as it is more than 10 years since our re-development of it. This is a fund of £200,000.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Plans for future periods**

As we have seen some growth and the greater recognition of the impact of our work we want to use the next period to build on this and grow our activity and support for local groups in both Boroughs. It is our intention to secure funding to allow us greater capacity to support grass-roots involvement in the place based arrangements in both Boroughs and at the other end we want to continue to build on our work via the VS6 partnership and get the best out of that for groups in Halton & St Helens.

**Structure, governance and management**

The charity is a company limited by guarantee which was incorporated on 12 September 1990.

The company is governed by the Memorandum and Articles of Association which establish the objects and powers of the Charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr J Hill, Chairman (Resigned 13 December 2024)
Mr M Fry
Mrs P Meredith
Mr H Patel
Ms L Cogley
Mr J R Powell
Dr E Howarth
Ms A Houghton

**Appointment and induction of trustees**
Halton and St Helens Voluntary and Community Action (VCA) is a membership organisation and affiliated members of the organisation are entitled to nominate to the Board of Trustees at the AGM each year. We will invite or actively encourage applications from individuals from member organisations whose skills fit an identified gap on the Board. The Board is in the process of reviewing its processes and systems and has established a governance sub-group which is continuing to undertake this work.

**Trustee induction and training**
At present, new trustees are inducted into the organisation in the following way:

Potential new trustees are invited to attend an initial discussion with the Chair and Chief Officer, prior to applying to join the Board.

Invitation to attend the AGM, where new members will be elected. This is also an opportunity to meet other Board members.

Completion, with the Chair of the Trustee Induction Pack, which the board member then keeps as a manual.

Introduction to the staff team and tour of the VCA offices in St Helens, and St Marie's at Halton.

Attendance at an annual Board away day.

This process is regularly under review.

**Third Party Indemnity Insurance**
Third party indemnity insurance is provided for Board Members as part of our package of insurance cover.

**Organisation**
The Board of Trustees is responsible for the administration of the charity. The day-to-day running of the organisation is delegated to the Chief Officer.

The full board meets quarterly. The Board has one key sub-committee of the Finance and General Purpose Committee, this also meets quarterly. The Policy and Resources and Personnel Committees meet as and when required. All sub-committees have terms of reference, which set out the operating framework for the 3 committees.

The organisation's policies and procedures set out the delegation of authority from the Board to the Chief Officer.

**Disclosure of information to auditor**
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.

Hitesh N Patel

Mr H Patel
**Trustee**

Mr J R Powell
**Trustee**

11 December 2025

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF TRUSTEES RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 MARCH 2025*

The trustees, who are also the directors of Halton and St Helens Voluntary and Community Action for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## INDEPENDENT AUDITOR'S REPORT

## TO THE MEMBERS OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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**Opinion**

We have audited the financial statements of Halton and St Helens Voluntary and Community Action (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows 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 charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 course of 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.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE MEMBERS OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

**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 for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees report has 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 charity 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of Trustees responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

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

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to, the Companies Act 2006, the Charities Act 2011, employment, pension and health and safety legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities' Statement of Recommended Practice.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE MEMBERS OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to management bias in accounting estimates and judgements and revenue recognition.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management about actual and potential litigation and claims, their policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition or non-recognition of provisions; and
- in addressing the risk of fraud through management override of controls: testing the appropriateness of journal entries; assessing whether the accounting estimates, judgements and decisions made by management are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://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.

JS. Audit Limited

**Peter Atkinson F.C.A. (Senior Statutory Auditor)**
For and on behalf of JS. Audit Limited, Statutory Auditor
Chartered Accountants
James House
Stonecross Business Park
Yew Tree Way
Warrington
Cheshire
WA3 3JD
Date: 16-Dec-2025

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

## *FOR THE YEAR ENDED 31 MARCH 2025*

**Current financial year**

| | Notes | Unrestricted funds 2025 £ | St Marie's funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | | |
| Donations and legacies | **3** | 37,015 | - | 22,557 | 59,572 | 124,174 |
| Charitable activities | **4** | 1,190,886 | - | 45,445 | 1,236,331 | 1,630,125 |
| Other income | **5** | 29,782 | - | 27 | 29,809 | 21,470 |
| **Total income** | | 1,257,683 | - | 68,029 | 1,325,712 | 1,775,769 |
| **Expenditure on:** | | | | | | |
| Charitable activities | **6** | 1,560,655 | 70,398 | 68,029 | 1,699,082 | 1,310,553 |
| **Net (expenditure)/income for the year/ Net movement in funds** | | (302,972) | (70,398) | - | (373,370) | 465,216 |
| **Net (expenditure)/income for the year/ Net movement in funds** | | (302,972) | (70,398) | - | (373,370) | 465,216 |
| Fund balances at 1 April 2024 | | 1,293,199 | 2,840,435 | - | 4,133,634 | 3,668,418 |
| **Fund balances at 31 March 2025** | | 990,227 | 2,770,037 | - | 3,760,264 | 4,133,634 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 14 to 31 form part of these financial statements.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2025*

**Prior financial year**

| | Notes | Unrestricted funds 2024 £ | St Marie's funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | |
| Donations and legacies | **3** | 97,449 | - | 26,725 | 124,174 |
| Charitable activities | **4** | 1,475,080 | - | 155,045 | 1,630,125 |
| Other income | **5** | 21,470 | - | - | 21,470 |
| **Total income** | | 1,593,999 | - | 181,770 | 1,775,769 |
| **Expenditure on:** | | | | | |
| Charitable activities | **6** | 1,058,385 | 70,398 | 181,770 | 1,310,553 |
| **Net (expenditure)/income for the year/ Net movement in funds** | | 535,614 | (70,398) | - | 465,216 |
| Fund balances at 1 April 2023 | | 757,585 | 2,910,833 | - | 3,668,418 |
| **Fund balances at 31 March 2024** | | 1,293,199 | 2,840,435 | - | 4,133,634 |

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## BALANCE SHEET

### *AS AT 31 MARCH 2025*

| | Notes | 2025 £ | 2025 £ | 2024 £ | 2024 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Intangible assets | **12** | | 3,576 | | 7,154 |
| Tangible assets | **13** | | 2,784,462 | | 2,864,005 |
| | | | 2,788,038 | | 2,871,159 |
| **Current assets** | | | | | |
| Debtors | **14** | 110,369 | | 149,054 | |
| Cash at bank and in hand | | 898,206 | | 1,154,380 | |
| | | 1,008,575 | | 1,303,434 | |
| **Creditors: amounts falling due within one year** | **15** | (36,349) | | (40,959) | |
| Net current assets | | | 972,226 | | 1,262,475 |
| **Total assets less current liabilities** | | | 3,760,264 | | 4,133,634 |
| **Income funds** | | | | | |
| Unrestricted funds | | | | | |
| St Marie's | **17** | 2,770,037 | | 2,840,435 | |
| Designated funds | **17** | 575,000 | | 575,000 | |
| General unrestricted funds | | 415,227 | | 718,199 | |
| | | | 3,760,264 | | 4,133,634 |
| | | | 3,760,264 | | 4,133,634 |

The notes on pages 14 to 31 form part of these financial statements.

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

The financial statements were approved by the Trustees on 11 December 2025

Mr H Patel
**Trustee**

Mr J R Powell
**Trustee**

**Company registration number 02539153**

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF CASH FLOWS

### *FOR THE YEAR ENDED 31 MARCH 2025*

| | Notes | 2025 £ | 2025 £ | 2024 £ | 2024 £ |
|---|---|---|---|---|---|
| **Cash flows from operating activities** | | | | | |
| Cash (absorbed by)/generated from operations | **23** | | (256,174) | | 167,633 |
| **Net cash generated from investing activities** | | | - | | - |
| **Net cash generated from financing activities** | | | - | | - |
| **Net (decrease)/increase in cash and cash equivalents** | | | (256,174) | | 167,633 |
| Cash and cash equivalents at beginning of year | | | 1,154,380 | | 986,747 |
| **Cash and cash equivalents at end of year** | | | 898,206 | | 1,154,380 |

The notes on pages 14 to 31 form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

### *FOR THE YEAR ENDED 31 MARCH 2025*

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**1 Accounting policies**

**Charity information**

Halton and St Helens Voluntary and Community Action is a private company limited by guarantee incorporated in England and Wales. The registered office is St Maries, Lugsdale Road, Widnes, Cheshire, WA8 6DB.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated unrestricted funds relate to funds that the trustees have designated for a particular project within the objectives of the charity.

**1.4 Income**

Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.

Where income has related expenditure (e.g. Healthwatch), the income and related expenditure are reported gross in the SOFA.

Bank interest is recognised when credited to the accounts.

Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

**1.5 Expenditure**

Expenditure is recognised on the accrual basis.

The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

**1 Accounting policies** **(Continued)**

**1.6 Intangible fixed assets other than goodwill**

Intangible fixed assets are initially measured at cost and subsequently measured at cost, net of amortisation and any impairment losses.

Amortisation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Website costs | Over 4 years on a straight line basis |

**1.7 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| St Marie's | Over 50 years on a straight line basis |
| Fixtures and fittings | Over 4 years on a straight line basis |
| Computers | Over 4 years on a straight line basis |
| Motor vehicles | Over 4 years on a straight line basis |
| Equipment | Over 4 years on a straight line basis |
| Leasehold property | Over 3 years on a straight line basis |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

**1.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**1 Accounting policies** **(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Impairment of financial assets***

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

***Basic financial liabilities***

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The trustees consider the key accounting estimate to be the useful economic lives and associated depreciation rates attributed to the charity's tangible fixed assets as disclosed in Note 1.7.

## 3 Income from donations and legacies

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| Donations and gifts | 1,497 | 1,119 | 2,616 | 2,443 | - | 2,443 |
| Grants receivable for core activities | 35,518 | 21,438 | 56,956 | 95,006 | 26,725 | 121,731 |
| | 37,015 | 22,557 | 59,572 | 97,449 | 26,725 | 124,174 |
| **Grants receivable for core activities** | | | | | | |
| Halton Borough Council | 3,802 | - | 3,802 | 63,290 | - | 63,290 |
| St Helens Borough Council | 31,716 | - | 31,716 | 31,716 | - | 31,716 |
| Other | - | 21,438 | 21,438 | - | 26,725 | 26,725 |
| | 35,518 | 21,438 | 56,956 | 95,006 | 26,725 | 121,731 |

## 4 Charitable activities

| | Sector Support 2025 £ | Capability 2025 £ | Connectivity 2025 £ | Capacity 2025 £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| Charitable grants | 329,673 | 255,513 | 415,789 | 235,356 | 1,236,331 | 1,630,125 |
| Analysis by fund | | | | | | |
| Unrestricted funds | 329,673 | 255,513 | 370,344 | 235,356 | 1,190,886 | 1,475,080 |
| Restricted funds | - | - | 45,445 | - | 45,445 | 155,045 |
| | 329,673 | 255,513 | 415,789 | 235,356 | 1,236,331 | 1,630,125 |
| **Charitable grants** | | | | | | |
| St Helens MBC Healthwatch | 31,000 | - | 136,398 | - | 167,398 | 159,427 |
| St Helens MBC Health Engagement | 18,553 | - | - | - | 18,553 | 17,669 |
| St Helens MBC Localities Leadership | 11,025 | 35,000 | - | - | 46,025 | 81,888 |
| NHS Cheshire and Merseyside ICB | 38,367 | 62,460 | 29,780 | 10,380 | 140,987 | 134,480 |
| St Helens Council Volunteer Support | - | 33,053 | - | - | 33,053 | 29,980 |
| The National Lottery Fund | 149,142 | - | - | - | 149,142 | 148,629 |
| Torus Foundation | - | - | - | - | - | 284 |
| VOLA Consortium | 4,800 | - | - | - | 4,800 | 1,600 |
| Community Accountancy | - | - | - | 27,697 | 27,697 | 30,265 |

**4 Charitable activities** **(Continued)**

| | Sector support 2025 £ | Capability 2025 £ | Connectivity 2025 £ | Capacity 2025 £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| **Charitable grants - continued** | | | | | | |
| Other grants | 8,186 | - | - | 801 | 8,987 | 23,168 |
| St Helens Council (Household Support Fund) | 65,000 | 6,000 | - | 55,000 | 126,000 | 51,000 |
| Mission in the Economy (Mobile Pantries) | - | - | - | - | - | 99,274 |
| Liverpool City Region | - | - | - | - | - | 66,125 |
| Bridgewater NHS Trust (Warrington VA) | - | 115,000 | - | - | 115,000 | 23,334 |
| Adult & Community Learning | - | - | - | 61,094 | 61,094 | 75,000 |
| One Knowsley | - | 4,000 | 45,445 | - | 49,445 | 76,920 |
| Merseycare NHS | - | - | 200,000 | - | 200,000 | 412,253 |
| LCR Combined Authority (LCVS) | | - | - | 80,384 | 80,384 | 158,829 |
| VSNW | 3,600 | - | - | - | 3,600 | 40,000 |
| Healthwatch Cheshire CIC | - | - | 4,166 | - | 4,166 | - |
| | 329,673 | 255,513 | 415,789 | 235,356 | 1,236,331 | 1,630,125 |

**4 Charitable activities** **(Continued)**

**For the year ended 31 March 2024**

| | Sector support 2024 | Capability 2024 | Connectivity 2024 | Capacity 2024 | Total 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Charitable grants | 534,172 | 272,938 | 611,486 | 211,529 | 1,630,125 |
| Analysis by fund | | | | | |
| Unrestricted funds | 534,172 | 178,813 | 550,566 | 211,529 | 1,475,080 |
| Restricted funds | - | 94,125 | 60,920 | - | 155,045 |
| | 534,172 | 272,938 | 611,486 | 211,529 | 1,630,125 |
| **Charitable grants** | | | | | |
| St Helens MBC Healthwatch | 31,000 | - | 128,427 | - | 159,427 |
| St Helens MBC Health Engagement | 17,669 | - | - | - | 17,669 |
| St Helens MBC Localities Leadership | 44,389 | 37,499 | - | - | 81,888 |
| NHS Cheshire and Merseyside ICB | 1,586 | 72,000 | - | - | 73,586 |
| Halton CCG Development Work | 13,122 | 28,000 | 9,886 | 9,886 | 60,894 |
| St Helens Council Volunteer Support | - | 29,980 | - | - | 29,980 |
| The National Lottery Fund | 148,629 | - | - | - | 148,629 |
| Torus Foundation | - | - | - | 284 | 284 |
| VOLA Consortium | 1,600 | - | - | - | 1,600 |
| Community Accountancy | - | - | - | 30,265 | 30,265 |
| Other grants | 2,348 | - | - | 20,820 | 23,168 |
| St Helens Council (Household Support Fund) | - | - | - | 51,000 | 51,000 |
| Mission in the Economy (Mobile Pantries) | - | - | - | 99,274 | 99,274 |
| Liverpool City Region | - | 66,125 | - | - | 66,125 |
| Bridgewater NHS Trust (Warrington VA) | - | 23,334 | - | - | 23,334 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

**4 Charitable activities** **(Continued)**

| | Sector support 2024 | Capability 2024 | Connectivity 2024 | Capacity 2024 | Total 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Charitable grants - continued** | | | | | |
| Adult & Community Learning | 75,000 | - | - | - | 75,000 |
| One Knowsley | - | 16,000 | 60,920 | - | 76,920 |
| Merseycare NHS | - | - | 412,253 | - | 412,253 |
| LCR Combined Authority (LCVS) | 158,829 | - | - | - | 158,829 |
| VSNW | 40,000 | - | - | - | 40,000 |
| | 534,172 | 272,938 | 611,486 | 211,529 | 1,630,125 |

## 5 Other income

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| Other income | 29,782 | 27 | 29,809 | 21,470 | - | 21,470 |

## 6 Expenditure on charitable activities

| | Sector Support 2025 £ | Capability 2025 £ | Connectivity 2025 £ | Capacity 2025 £ | St Marie's 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|
| **Direct costs** | | | | | | |
| Staff costs | 277,285 | 205,060 | 294,736 | 157,494 | - | 934,575 |
| Depreciation and impairment | 5,788 | - | - | 6,935 | 70,398 | 83,121 |
| Staff health | 2,860 | - | - | - | - | 2,860 |
| Staff travel & training | 837 | 9,061 | 4,151 | 2,765 | - | 16,814 |
| Premises - rent / utilities | 15,376 | 4,216 | 15,289 | 736 | - | 35,617 |
| Premises - other | 26,994 | - | - | - | - | 26,994 |
| Printing, postage, stationery & telephone | 6,639 | 6,962 | 13,267 | 7,488 | - | 34,356 |
| IT support & infrastructure | 713 | 12,232 | 15,991 | 6,847 | - | 35,783 |
| Contracted work costs | 64,792 | 72,500 | 197,000 | 97,209 | - | 431,501 |
| Project related training and other costs | 24,446 | 3,821 | 9,206 | 14,378 | - | 51,851 |
| Subs, membership fees | 3,667 | 6,323 | 950 | 1,024 | - | 11,964 |
| Information & promotion | - | 290 | 12,118 | 1,343 | - | 13,751 |
| Insurance | 6,272 | - | - | - | - | 6,272 |
| Bank charges | 839 | - | - | - | - | 839 |
| | 436,508 | 320,465 | 562,708 | 296,219 | 70,398 | 1,686,298 |
| **Share of support and governance costs (see note 7)** | | | | | | |
| Governance | 12,784 | - | - | - | - | 12,784 |
| | 449,292 | 320,465 | 562,708 | 296,219 | 70,398 | 1,699,082 |
| **Analysis by fund** | | | | | | |
| Unrestricted funds | 448,529 | 320,465 | 517,263 | 274,398 | - | 1,560,655 |
| St Marie's designated fund | - | - | - | - | 70,398 | 70,398 |
| Restricted funds | 763 | - | 45,445 | 21,821 | - | 68,029 |
| | 449,292 | 320,465 | 562,708 | 296,219 | 70,398 | 1,699,082 |

**6 Expenditure on charitable activities** **(Continued)**

| Previous year: | Sector Support | Capability | Connectivity | Capacity | St Marie's | Total |
|---|---|---|---|---|---|---|
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | £ | £ | £ | £ | £ | £ |
| **Direct costs** | | | | | | |
| Staff costs | 260,095 | 197,358 | 228,719 | 145,748 | - | 831,920 |
| Depreciation and impairment | 5,789 | - | - | 6,934 | 70,398 | 83,121 |
| Staff health | 1,875 | - | - | - | - | 1,875 |
| Staff travel & training | 3,454 | 10,485 | 6,346 | 2,297 | - | 22,582 |
| Premises - rent / utilities | 19,841 | 727 | 10,111 | 533 | - | 31,212 |
| Premises - other | 9,002 | 1,838 | 591 | 942 | - | 12,373 |
| Printing, postage, stationery & telephone | 7,763 | 4,284 | 11,778 | 5,824 | - | 29,649 |
| IT support & infrastructure | 5,563 | 8,352 | 17,352 | 2,850 | - | 34,117 |
| Contracted work costs | 125,250 | 26,121 | 16,153 | - | - | 167,524 |
| Project related training and other costs | 5,755 | - | 4,022 | 10,235 | - | 20,012 |
| Subs, membership fees | 3,704 | 32,898 | 1,196 | 3,550 | - | 41,348 |
| Information & promotion | 9,127 | 155 | 8,538 | 1,468 | - | 19,288 |
| Insurance | 5,563 | - | - | - | - | 5,563 |
| Bank charges | 676 | - | - | - | - | 676 |
| | 463,457 | 282,218 | 304,806 | 180,381 | 70,398 | 1,301,260 |
| **Share of support and governance costs (see note 7)** | | | | | | |
| Governance | 9,293 | - | - | - | - | 9,293 |
| | 472,750 | 282,218 | 304,806 | 180,381 | 70,398 | 1,310,553 |
| **Analysis by fund** | | | | | | |
| Unrestricted funds | 446,025 | 188,093 | 243,886 | 180,381 | - | 1,058,385 |
| St Marie's designated fund | - | - | - | - | 70,398 | 70,398 |
| Restricted funds | 26,725 | 94,125 | 60,920 | - | - | 181,770 |
| | 472,750 | 282,218 | 304,806 | 180,381 | 70,398 | 1,310,553 |

## 7 Support costs allocated to activities

| | Charitable activities 2025 £ | Total 2024 £ |
|---|---|---|
| Governance | 12,784 | 9,293 |

| **Governance costs comprise:** | 2025 £ | 2024 £ |
|---|---|---|
| Audit fees | 7,894 | 7,439 |
| Accountancy | 4,890 | 1,854 |
| | 12,784 | 9,293 |

## 8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

| **Fees payable to the charity's auditor** | 2025 £ | 2024 £ |
|---|---|---|
| Audit of the charity's annual accounts | 7,894 | 7,439 |

## 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the year.

## 10 Employees

The average monthly number of employees during the year was:

| | 2025<br>Number | 2024<br>Number |
|---|---|---|
| | 34 | 32 |

| Employment costs | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Wages and salaries | 845,805 | 754,564 |
| Social security costs | 69,558 | 60,032 |
| Other pension costs | 19,212 | 17,324 |
| Health Benefits | 2,860 | 1,875 |
| | 937,435 | 833,795 |

Key management of the charity received employee benefits (including pension contributions) totalling £137,013 (2024 - £112,415).

The charity operates a pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £19,212 (2024 - £17,324).

| | 2025<br>Number | 2024<br>Number |
|---|---|---|
| The number of employees whose annual remuneration was £60,000 or more were: | 1 | 1 |

## 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## 12 Intangible fixed assets

| | Website costs |
|---|---|
| | £ |
| **Cost** | |
| At 1 April 2024 and 31 March 2025 | 14,310 |
| **Amortisation and impairment** | |
| At 1 April 2024 | 7,156 |
| Amortisation charged for the year | 3,578 |
| At 31 March 2025 | 10,734 |
| **Carrying amount** | |
| At 31 March 2025 | 3,576 |
| At 31 March 2024 | 7,154 |

## 13 Tangible fixed assets

| | St Marie's | Fixtures and fittings | Computers | Motor vehicles | Equipment | Total |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| **Cost** | | | | | | |
| At 1 April 2024 | 3,519,916 | 12,479 | 50,826 | 27,738 | 5,489 | 3,616,448 |
| At 31 March 2025 | 3,519,916 | 12,479 | 50,826 | 27,738 | 5,489 | 3,616,448 |
| **Depreciation and impairment** | | | | | | |
| At 1 April 2024 | 679,481 | 12,479 | 47,482 | 7,512 | 5,489 | 752,443 |
| Depreciation charged in the year | 70,398 | - | 2,211 | 6,934 | - | 79,543 |
| At 31 March 2025 | 749,879 | 12,479 | 49,693 | 14,446 | 5,489 | 831,986 |
| **Carrying amount** | | | | | | |
| At 31 March 2025 | 2,770,037 | - | 1,133 | 13,292 | - | 2,784,462 |
| At 31 March 2024 | 2,840,435 | - | 3,344 | 20,226 | - | 2,864,005 |

## 14 Debtors

| | 2025 | 2024 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 57,715 | 77,254 |
| Prepayments and accrued income | 52,654 | 71,800 |
| | 110,369 | 149,054 |

**15 Creditors: amounts falling due within one year**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Other taxation and social security | 16,302 | 15,746 |
| Trade creditors | 4,997 | 8,524 |
| Other creditors | 3,657 | 3,290 |
| Accruals and deferred income | 11,393 | 13,399 |
| | 36,349 | 40,959 |

**16 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2024 | Incoming resources | Resources expended | At 31 March 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| DEFRA food grants | - | 22,557 | (22,557) | - |
| Other | - | 27 | (27) | - |
| CMCA early detection programme | - | 45,445 | (45,445) | - |
| | - | 68,029 | (68,029) | - |

| Previous year: | At 1 April 2023 | Incoming resources | Resources expended | At 31 March 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| DEFRA food grants | - | 26,725 | (26,725) | - |
| NHS Cheshire and Merseyside Core20 connector programme | - | 28,000 | (28,000) | - |
| CMCA early detection programme | - | 60,920 | (60,920) | - |
| Liverpool City Region | - | 66,125 | (66,125) | - |
| | - | 181,770 | (181,770) | - |

## 17 Designated funds

The income funds of the charity include the following funds which have been set aside out of the unrestricted funds by the trustees for specific purposes:

| | At 1 April 2024 | Resources expended | Transfers | At 31 March 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| St Marie's | 2,840,435 | (70,398) | - | 2,770,037 |
| VCA delivery and growth funding | 175,000 | (41,228) | 41,228 | 175,000 |
| Redundancy and winding up costs | 200,000 | - | - | 200,000 |
| Building repair and maintenance fund | 200,000 | - | - | 200,000 |
| | 3,415,435 | (111,626) | 41,228 | 3,345,037 |

| Previous year: | At 1 April 2023 | Resources expended | Transfers | At 31 March 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| St Marie's | 2,910,833 | (70,398) | - | 2,840,435 |
| VCA delivery and growth funding | 175,000 | - | - | 175,000 |
| Redundancy and winding up costs | - | - | 200,000 | 200,000 |
| Building repair and maintenance fund | - | - | 200,000 | 200,000 |
| | 3,085,833 | (70,398) | 400,000 | 3,415,435 |

## 18 Analysis of net assets between funds

| | Unrestricted funds | St Marie's | Total |
|---|---|---|---|
| | 2025 | 2025 | 2025 |
| | £ | £ | £ |
| **At 31 March 2025:** | | | |
| Intangible fixed assets | 3,576 | - | 3,576 |
| Tangible assets | 14,425 | 2,770,037 | 2,784,462 |
| Current assets/(liabilities) | 972,226 | - | 972,226 |
| | 990,227 | 2,770,037 | 3,760,264 |

| | Unrestricted funds | St Marie's | Total |
|---|---|---|---|
| | 2024 | 2024 | 2024 |
| | £ | £ | £ |
| **At 31 March 2024:** | | | |
| Intangible fixed assets | 7,154 | - | 7,154 |
| Tangible assets | 23,570 | 2,840,435 | 2,864,005 |
| Current assets/(liabilities) | 1,262,475 | - | 1,262,475 |
| | 1,293,199 | 2,840,435 | 4,133,634 |

## 19 Operating lease commitments

**Lessee**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Within one year | 2,700 | 2,700 |

## 20 Related party transactions

Halton Insurance Services provided insurance services to the charity during the year of £6,123 (2024: £5,451). A trustee is a director of this company.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisations), it is inevitable that transactions will take place with organisations in which a trustee may have an interest.

## 21 Control

The charity is controlled by the board of trustees.

**22 Analysis of changes in net funds**

The charity had no material debt during the year.

| **23 Cash generated from operations** | **2025** | **2024** |
|---|---|---|
| | **£** | **£** |
| (Deficit)/surplus for the year | (373,370) | 465,216 |
| Adjustments for: | | |
| Depreciation and impairment of tangible fixed assets | 83,121 | 83,121 |
| Movements in working capital: | | |
| Decrease in debtors | 38,685 | 59,571 |
| (Decrease) in creditors | (4,610) | (40,681) |
| (Decrease) in deferred income | - | (399,594) |
| **Cash (absorbed by)/generated from operations** | (256,174) | 167,633 |

**HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**

England & Wales - Charity number 1106001

# Accounts

Draft Financial Statements at 09 December 2024 at 10:47:31

Charity registration number 1106001

Company registration number 02539153 (England and Wales)

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2024

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | Dr J Hill, Chairman | |
| | Mr M Fry | |
| | Mrs P Meredith | |
| | Mr H Patel | |
| | Ms L Cogley | |
| | Mr J R Powell | |
| | Dr E Howarth | (Appointed 23 October 2023) |
| | Ms A Houghton | (Appointed 15 December 2023) |
| **Non-voting member** | Cllr E Jones | |
| **Chief officer** | Mrs S Yeoman MBE | |
| **Charity number** | 1106001 | |
| **Company number** | 02539153 | |
| **Registered office** | St Marie's<br>Lugsdale Road<br>Widnes<br>Cheshire<br>WA8 6DB | |
| **Auditor** | JS. Audit Limited<br>James House<br>Stonecross Business Park<br>Yew Tree Way<br>Warrington<br>Cheshire<br>WA3 3JD | |
| **Bankers** | Unity Trust Bank<br>Nine Brindley Place<br>Birmingham<br>B1 2HB | |
| **Solicitors** | Tickle Hall Cross<br>Carlton Chambers<br>25 Hardshaw Street<br>St Helens<br>Merseyside<br>WA10 1RP | |
| **HR Advisors** | Ariadne Associates<br>The Mezzanine<br>10 Linnet Lane<br>Liverpool<br>Merseyside<br>L17 3BG | |

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 31 MARCH 2024*

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 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)" (effective 1 January 2019).

**Objectives and activities**

Unusually for us this year has been one without huge changes or challenges. We have secured a positive medium term financial future and have been busy focusing on the delivery of the key projects and work that are important to local groups and partners. Supporting groups to cope and manage and respond with new services to the continuing cost of living challenges continues to be key to our work.

We continued our place-based approach and arranged our staffing offer across Halton & St Helens where that was possible. We have continued to operate in a flexible way since the start of the financial year. We understood that we would need to provide additional support to the VCFSE sector across Halton & St Helens as they continued to manage the challenges that recovering from the pandemic presented, whilst immediately having to mobilise to support people with the cost of living crisis.

Our Volunteer Portal has grown throughout the year, with the VCFSE sector being supported to use this tool to restart and recover their volunteering roles. We have also led Liverpool City Region work on implementing a city region wide platform linked to our local version.

Alongside these challenges we have consistently delivered a range of support to our members and partners across both Boroughs. During the year our reach with groups and contacts across Halton & St Helens stood at nearly 5,000, with just over 2,400 groups and organisations involved.

We were able to take advantage of several funding opportunities that arose to provide additional support to the sector. This has meant we were able to continue to offer important services to groups including: community accountancy, payroll, training, funding advice, capacity building and volunteering brokerage. This year we undertook a total of 14,457 activities to support the work of local groups. We offered 225 opportunities for training, networking and learning, 376 sessions of capacity building and supported 97 groups with funding advice. There were 92 groups supported with community accountancy, payroll and financial support.

In addition to this, a considerable proportion of the organisation's work is focused on influencing, voice and representation on behalf of the sector. The Chief Executive Officer's work and that of some other team members focus on influencing, and voice locally, sub-regionally and on occasion nationally to ensure the members are represented. This has continued a pace throughout this year.

The Chief Executive Officer continues to play a key role in VS6, the Liverpool City Region body representing more than 11,500 groups across the LCR. This partnership has achieved representation for the sector on the Local Enterprise Partnership, the Cheshire and Merseyside Care Partnership and our independent Chair is Mayoral advisor to the city-regions Mayor. These are all key and important areas of influence for the sector and demonstrate some key successes. We are beginning to see this bring tangible benefits for local groups and the LCR Cares fund during Covid-19 and beyond, the inclusion of the sector in the Combined Authorities Recovery Plan, the commission of VS6 to undertake work on the development of an Affordable and Sustainable Food approach and the partnership to link the VCFSE sector into the UK-SPF approach are examples of this. Latterly we have implemented our new LCR Volunteering Platform and administered the UK-SPF investment to groups in both places.

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

## *FOR THE YEAR ENDED 31 MARCH 2024*

**Achievements and performance**

Immediately relevant to local groups are our areas of focus in Halton and St Helens.

We continue to make the integration of health and social care a priority and work to involve the wider sector in the One Halton and St Helens Cares partnerships. In both Boroughs this work was well underway and the role of the sector was regularly acknowledged, supported and included. In St Helens we have started to support work on Localities and the role the sector can play in supporting population health improvements in neighbourhoods. We have developed a sector profile for each locality and as we work on our CRM system and new website we will be able to do more of this. In Halton, our monthly VCFSE sector calls have been a great route into conversations with partners particularly on integration. The start of the Covid-19 global pandemic caused some of this work to slow down but it has begun again in earnest following the changes to the legislation and the work to create a new Integrated Care System and partnerships in each of the places.

We were successful in securing some lottery funding for our work in Halton and St Helens on health equity and VCFSE partnerships and we have delivered this throughout the year, building on our work and supporting the capacity of the local sector to engage in integration as it develops. This has significantly increased our capacity and ability to work with groups in a more intense way.

**Core Team** – Our small core team provides support across the organisation and to the Board and manages the support we offer at St Maries, our building in Widnes. We have increased the number of organisations accessing our rooms to 21 many using it on more than 1 occasion. We have supported broader community activities including being a polling station, holding a winter coat event and working with St Gerrards School to hold their annual carol concert. During the year we continued to support our tenants Sam's Diamonds, Halton Carers and Dyslexia Foundation. This year Sam's Diamonds have used the building for their therapy sessions, art group, fundraising events and have held their first exhibition on the history of Womens Cancer. Halton Carers Centre are continuing to use the building as an outreach base for their therapies, carers support in Widnes, monthly coffee meetings and this year they have been running training sessions for their members and Dyslexia Foundation who are based at St Maries are using the meeting room for one to one assessment sessions.

We have continued to support the sector by administering capacity building support with the addition of small investment pots. This has grown significantly across the past few years and we recruited a small grants post to streamline the process for this and allow us to support more groups in this way.

**Capacity** – our capacity team provides a large share of the practical services and support to our members and the local sector. Our community accountant and payroll service, provides hands on support and training to groups who are managing money, setting up financial systems and require independent examinations or auditing. This year we worked with more than 92 groups in Halton & St Helens providing support in those areas.

We have worked in depth with a larger number of organisations this year, including 10 new start-ups with more than 500 individuals accessing learning and training events alone with many more on funding, capacity building and good governance. We have had contracts to work with St Helens CAB and St Helens Third Sector Consortium to provide their back office services.

Funding as always is a key feature in our work and this year was no exception and so we were able to arrange a number of sessions in addition to a St Helens based funders fair where 50 individuals from a variety of groups could not only interact with a number of funders but also book one to ones with representatives of The Community Fund in addition to including funding updates within our e-bulletin.

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2024*

From the emergency response group during the pandemic many organisations were offering food provision for those in our communities that were vulnerable, shielding or found themselves financially impacted by the pandemic. Some of the groups were existing provision such as food bank and others who were new in their response to meeting the communities need in relation to food insecurities during the year. It was recognised to bring these groups together for peer support and some shared best practice activities and as a result the St Helens Borough Community Food Providers Alliance was formed with the aim of sharing knowledge and good practice, pooling of resources, forging links and identifying opportunities to develop provision to avoid duplication and target available resources to meet the needs of the communities they represent. Sharing the Alliance enabled us to secure £30,000 of funding to support the creation of 5 community food pantries in local communities that have higher levels of need. The work of the community food providers alliance has also enabled VCA to leverage in an additional £62k in to help resource food provision across the borough. We partnered with Mission in the Economy who led the application to secure funding that helped us create a mobile community food pantry to support the already existing static provision. The mobile pantry was launched in March 2023 and now has over 1,000 members. Partnerships between food providers continues to strengthen with our Mobile Food Pantry continuing to collect food from fans at Saints RLFC home matches.

**Capability -** The focus of work here is the provision of Volunteer Centre services across the two Boroughs and the access to good, quality, low-cost office accommodation to members and the local sector, in particular the growth of our Halton base as a hub for groups improving their access to us and their opportunity to network with each other.

This year both our local authorities have invested in volunteering and the wider work of the Volunteer Centre. Our online Volunteering Platform provides a more interactive approach for individuals and organisations in recruiting and managing their volunteers. 252 new people registered to volunteer in this year. 197 opportunities were available to individuals interested in volunteering as services and activities increased. Our volunteering portal had around 2,000 visitors and over 17,000 page views.

This year our focus for recruitment has been to get out and about into the community – linking with local services to share the benefits of Volunteering and encourage engagement on the local and sub-regional platform.

Working alongside our neighbouring Volunteer Centres, we launched the central orbit system volunteering.lcr providing a central space to connect anyone interested in volunteering and those groups and organisations who need their support. The orbit system is pivotal in removing the invisible borders of our LCR volunteer brokerage offer enabling people and organisations to be linked with their local Centre no matter where they registered. Training and webinars were offered to organisations to enable them to make the most of the management tools included for free.

**Connectivity** – This area of work picks up our core functions of liaison, representation and strategic partnerships. We are also delivering work on marketing, communications and engagement to enable the sector to connect.

It's hard to recall a year when VCA has done a better job in bringing the VCFSE sectors together in Halton and St Helens. The St Helens Forum Meetings and Halton VCFSE Response meetings were greatly needed and provided our members with many vital opportunities to engage with the local authority, local health services and each other as we discussed best practice (in an ever changing environment), shared concerns, worries and planned a joint response to the challenges of the Pandemic.

VCA's staff team facilitated 4 St Helens Forum Meetings which were attended by 74 groups. They enjoyed relevant and timely presentations such as Sarah Bullock on the St Helens Together Strategy, Tanya Wilcock on the new work on Localities and Communities directorate of St Helens Borough Council.

Our Halton VCFSE meetings were reviewed with participants and moved to provide both online and in person meetings, enabling more face to face networking and collaboration. Representatives from over 50 different VCFSE organisations as well as Council Officers and colleagues from the Local NHS attended and content / speakers were aligned with the One Halton priorities. Three of the SRO's from the One Halton priority areas presented on their focus with the intention of continuous two way communication on insights and priorities from the grassroots. The meetings were held on a monthly basis and over the year we facilitated 11 meetings.

We have also continued to play a key role in work on accountable care systems and local plans relating to St Helens Cares and One Halton. As plans begin to develop this work has increased and there are a number of staff members supporting the involvement of the sector in these local structures including sending VCFSE reps to the One Halton Leadership Programme. We have continued our support for sector reps to take seats at key partnerships and on pieces of work.

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

**Other Representation and Engagement work activities included:**

Support of Lloyds Bank Foundation Activities (planning, promoting and attending workshops), engaging with the Halton Loneliness and Poverty Alliance agendas, Feeding St Helens Network, Holiday Activity Fund Meetings in St Helens and Halton, the Halton Health and Wellbeing Board, NHS Halton CCG Engagement and Involvement Group, St Helens People's Board, St Helens Inequalities Commission and a range of sub-groups connected to delivering local priorities.

We continued to promote the brilliant work of VCFSE organisations across St Helens and Halton via our website, fortnightly E-Bulletins and Twitter, Facebook and YouTube social media channels. At the start of the Pandemic, when information was changing on an almost hourly basis, we prepared a daily E-Bulletin which was a vital source of up-to-date, relevant information for our members.

This year we were able to celebrate the contribution of local volunteers across Halton & St Helens with the first Volunteer Awards Evening at the Totally Wicked Stadium in November 2023. Over 200 attendees came together to recognise the variety of volunteering and volunteers impact.

Once again the VCA has continued to play a key role in supporting the work of the local Healthwatch in St Helens. Leading on behalf of the sector in the St Helens Mental Health & Wellbeing board has further led to exploring the potential for bringing together organisations to create a VCFSE Mental Health Alliance. This has also led to us facilitating regular VCFSE mental health market place events to showcase the many organisations working in this area.

By collaborating across the Liverpool City Region with our neighbouring CVS colleagues we have been successful in levering significant funding and resource for the sector through our Link Worker programmes supporting Merseycare NHS Foundation Trust, Bridgewater Community Healthcare Foundation NHS Trust and our local acute Hospital Trusts: Warrington & Halton Hospitals Foundation NHS Trust and Mersey & West Lancashire Teaching Hospitals Trust.

**Financial review**

The statement of financial activities provides a summary of our income and expenditure for 2023-2024 and shows the previous year's comparative data.

Annual income increased this year from £1,145,000 in 2023 to £1,776,000 in 2024 and our charitable expenditure increased this year from £961,000 in 2023 to £1,311,000 in 2024 resulting in a surplus for the year of £465,000. The surplus has in part arisen due to additional funding of £197,000 received from Merseycare NHS in the year, included in the income figure above, which is to be spent in the 2024-25 financial year. This has therefore contributed to the increased unrestricted funds carried forward at 31 March 2024.

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

It is estimated that our running costs for the 2024-25 financial year will be £1.1 million, (excluding Conduit funding) therefore the Trustees have agreed that the organisation would hold reserves of £524,000 to ensure we could continue to deliver our activities. A further £200,000 is held for redundancy and winding up costs. We have committed some designated resources for service development to improve our support and services to our members which totals £175,000.

Finally, as the custodian of St Maries, a local heritage asset the Board have committed a designated fund for the repairs and maintenance of the building, particularly as it is more than 10 years since our re-development of it. This is a fund of £200,000.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

## *FOR THE YEAR ENDED 31 MARCH 2024*

**Plans for future periods**

As we have seen some growth and the greater recognition of the impact of our work we want to use the next period to build on this and grow our activity and support for local groups in both Boroughs. It is our intention to secure funding to allow us greater capacity to support grass-roots involvement in the place based arrangements in both Boroughs and at the other end we want to continue to build on our work via the VS6 partnership and get the best out of that for groups in Halton & St Helens.

**Structure, governance and management**

The charity is a company limited by guarantee which was incorporated on 12 September 1990.

The company is governed by the Memorandum and Articles of Association which establish the objects and powers of the Charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| Dr J Hill, Chairman | |
| Mr M Fry | |
| Mrs P Meredith | |
| Mr H Patel | |
| Ms L Cogley | |
| Mr P Barlow, Treasurer | (Resigned 7 July 2023) |
| Mr J R Powell | |
| Dr E Howarth | (Appointed 23 October 2023) |
| Ms A Houghton | (Appointed 15 December 2023) |

**Appointment and induction of trustees**

Halton and St Helens Voluntary and Community Action (VCA) is a membership organisation and affiliated members of the organisation are entitled to nominate to the Board of Trustees at the AGM each year. We will invite or actively encourage applications from individuals from member organisations whose skills fit an identified gap on the Board. The Board is in the process of reviewing its processes and systems and has established a governance sub-group which is continuing to undertake this work.

**Trustee induction and training**

At present, new trustees are inducted into the organisation in the following way:

Potential new trustees are invited to attend an initial discussion with the Chair and Chief Officer, prior to applying to join the Board.

Invitation to attend the AGM, where new members will be elected. This is also an opportunity to meet other Board members.

Completion, with the Chair of the Trustee Induction Pack, which the board member then keeps as a manual.

Introduction to the staff team and tour of the VCA offices in St Helens, and St Marie's at Halton.

Attendance at an annual Board away day.

This process is regularly under review.

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2024*

**Third Party Indemnity Insurance**
Third party indemnity insurance is provided for Board Members as part of our package of insurance cover.

**Organisation**
The Board of Trustees is responsible for the administration of the charity. The day-to-day running of the organisation is delegated to the Chief Officer.

The full board meets quarterly. The Board has one key sub-committee of the Finance and General Purpose Committee, this also meets quarterly. The Policy and Resources and Personnel Committees meet as and when required. All sub-committees have terms of reference, which set out the operating framework for the 3 committees.

The organisation's policies and procedures set out the delegation of authority from the Board to the Chief Officer.

**Auditor**
In accordance with the company's articles, a resolution proposing that JS. Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

**Disclosure of information to auditor**
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.

Mr H Patel
**Trustee**

Mr J R Powell
**Trustee**

4 December 2024

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF TRUSTEES RESPONSIBILITIES

## *FOR THE YEAR ENDED 31 MARCH 2024*

The trustees, who are also the directors of Halton and St Helens Voluntary and Community Action for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## INDEPENDENT AUDITOR'S REPORT

## TO THE MEMBERS OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

### Opinion

We have audited the financial statements of Halton and St Helens Voluntary and Community Action (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows 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; 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 charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 course of 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.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE MEMBERS OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

**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 for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees report has 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 charity 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of Trustees responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

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

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to, the Companies Act 2006, the Charities Act 2011, employment, pension and health and safety legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities' Statement of Recommended Practice.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE MEMBERS OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to management bias in accounting estimates and judgements and revenue recognition.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management about actual and potential litigation and claims, their policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition or non-recognition of provisions; and
- in addressing the risk of fraud through management override of controls: testing the appropriateness of journal entries; assessing whether the accounting estimates, judgements and decisions made by management are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://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.

JS. Audit Limited

**Peter Atkinson F.C.A. (Senior Statutory Auditor)**
**for and on behalf of JS. Audit Limited**

10/12/2024

**Chartered Accountants**
**Statutory Auditor**

James House
Stonecross Business Park
Yew Tree Way
Warrington
Cheshire
WA3 3JD

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

## *FOR THE YEAR ENDED 31 MARCH 2024*

**Current financial year**

| | Notes | Unrestricted funds 2024 £ | St Marie's funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Total 2023 £ |
|---|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | | |
| Donations and legacies | 3 | 97,449 | - | 26,725 | 124,174 | 134,898 |
| Charitable activities | 4 | 1,475,080 | - | 155,045 | 1,630,125 | 987,740 |
| Other income | 5 | 21,470 | - | - | 21,470 | 22,818 |
| **Total income** | | 1,593,999 | - | 181,770 | 1,775,769 | 1,145,456 |
| **Expenditure on:** | | | | | | |
| Charitable activities | 6 | 1,058,385 | 70,398 | 181,770 | 1,310,553 | 960,850 |
| **Net income for the year/ Net movement in funds** | | 535,614 | (70,398) | - | 465,216 | 184,606 |
| **Net income for the year/ Net movement in funds** | | 535,614 | (70,398) | - | 465,216 | 184,606 |
| Fund balances at 1 April 2023 | | 757,585 | 2,910,833 | - | 3,668,418 | 3,483,812 |
| **Fund balances at 31 March 2024** | | 1,293,199 | 2,840,435 | - | 4,133,634 | 3,668,418 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2024*

**Prior financial year**

| | Notes | Unrestricted funds 2023 £ | St Marie's funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | |
| Donations and legacies | 3 | 134,898 | - | - | 134,898 |
| Charitable activities | 4 | 897,740 | - | 90,000 | 987,740 |
| Other income | 5 | 22,818 | - | - | 22,818 |
| **Total income** | | 1,055,456 | - | 90,000 | 1,145,456 |
| **Expenditure on:** | | | | | |
| Charitable activities | 6 | 756,308 | 70,398 | 134,144 | 960,850 |
| **Net income for the year/ Net movement in funds** | | 299,148 | (70,398) | (44,144) | 184,606 |
| Fund balances at 1 April 2022 | | 458,437 | 2,981,231 | 44,144 | 3,483,812 |
| **Fund balances at 31 March 2023** | | 757,585 | 2,910,833 | - | 3,668,418 |

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## BALANCE SHEET

### *AS AT 31 MARCH 2024*

| | Notes | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Intangible assets | 12 | | 7,154 | | 10,732 |
| Tangible assets | 13 | | 2,864,005 | | 2,943,548 |
| | | | 2,871,159 | | 2,954,280 |
| **Current assets** | | | | | |
| Debtors | 14 | 149,054 | | 208,625 | |
| Cash at bank and in hand | | 1,154,380 | | 986,747 | |
| | | 1,303,434 | | 1,195,372 | |
| **Creditors: amounts falling due within one year** | 15 | (40,959) | | (481,234) | |
| Net current assets | | | 1,262,475 | | 714,138 |
| **Total assets less current liabilities** | | | 4,133,634 | | 3,668,418 |
| **Income funds** | | | | | |
| Unrestricted funds | | | | | |
| St Marie's | 18 | 2,840,435 | | 2,910,833 | |
| Designated funds | 18 | 575,000 | | 175,000 | |
| General unrestricted funds | | 718,199 | | 582,585 | |
| | | | 4,133,634 | | 3,668,418 |
| | | | 4,133,634 | | 3,668,418 |

The notes on pages 15 to 32 form part of these financial statements.

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

The financial statements were approved by the Trustees on 4 December 2024

Mr H Patel
**Trustee**

Mr J R Powell
**Trustee**

**Company registration number 02539153**

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF CASH FLOWS

### *FOR THE YEAR ENDED 31 MARCH 2024*

| | Notes | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|---|---|---|---|---|---|
| **Cash flows from operating activities** | | | | | |
| Cash generated from operations | 24 | | 167,633 | | 430,184 |
| **Investing activities** | | | | | |
| Purchase of tangible fixed assets | | - | | (27,738) | |
| **Net cash used in investing activities** | | | - | | (27,738) |
| **Net cash used in financing activities** | | | - | | - |
| **Net increase in cash and cash equivalents** | | | 167,633 | | 402,446 |
| Cash and cash equivalents at beginning of year | | | 986,747 | | 584,301 |
| **Cash and cash equivalents at end of year** | | | 1,154,380 | | 986,747 |

## NOTES TO THE FINANCIAL STATEMENTS

## *FOR THE YEAR ENDED 31 MARCH 2024*

### 1 Accounting policies

**Charity information**

Halton and St Helens Voluntary and Community Action is a private company limited by guarantee incorporated in England and Wales. The registered office is St Maries, Lugsdale Road, Widnes, Cheshire, WA8 6DB.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated unrestricted funds relate to funds that the trustees have designated for a particular project within the objectives of the charity.

### 1.4 Income

Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.

Where income has related expenditure (e.g. Healthwatch), the income and related expenditure are reported gross in the SOFA.

Bank interest is recognised when credited to the accounts.

Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

### 1.5 Expenditure

Expenditure is recognised on the accrual basis.

The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

**1 Accounting policies** **(Continued)**

**1.6 Intangible fixed assets other than goodwill**

Intangible fixed assets are initially measured at cost and subsequently measured at cost, net of amortisation and any impairment losses.

Amortisation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Website costs | Over 4 years on a straight line basis |

**1.7 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| St Marie's | Over 50 years on a straight line basis |
| Fixtures and fittings | Over 4 years on a straight line basis |
| Computers | Over 4 years on a straight line basis |
| Motor vehicles | Over 4 years on a straight line basis |
| Equipment | Over 4 years on a straight line basis |
| Leasehold property | Over 3 years on a straight line basis |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

**1.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## *FOR THE YEAR ENDED 31 MARCH 2024*

**1 Accounting policies** **(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The trustees consider the key accounting estimate to be the useful economic lives and associated depreciation rates attributed to the charity's tangible fixed assets as disclosed in Note 1.7.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

### 3 Income from donations and legacies

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|---|---|---|---|---|---|
| Donations and gifts | 2,443 | - | 2,443 | 39,892 | - | 39,892 |
| Grants receivable for core activities | 95,006 | 26,725 | 121,731 | 95,006 | - | 95,006 |
| | 97,449 | 26,725 | 124,174 | 134,898 | - | 134,898 |
| **Grants receivable for core activities** | | | | | | |
| Halton Borough Council | 63,290 | - | 63,290 | 63,290 | - | 63,290 |
| St Helens Borough Council | 31,716 | - | 31,716 | 31,716 | - | 31,716 |
| Other | - | 26,725 | 26,725 | - | - | - |
| | 95,006 | 26,725 | 121,731 | 95,006 | - | 95,006 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

### 4 Charitable activities

| | Sector Support 2024 £ | Capability 2024 £ | Connectivity 2024 £ | Capacity 2024 £ | Total 2024 £ | Total 2023 £ |
|---|---|---|---|---|---|---|
| Performance related grants | 534,172 | 272,938 | 611,486 | 211,529 | 1,630,125 | 987,740 |
| Analysis by fund | | | | | | |
| Unrestricted funds | 534,172 | 178,813 | 550,566 | 211,529 | 1,475,080 | 897,740 |
| Restricted funds | - | 94,125 | 60,920 | - | 155,045 | 90,000 |
| | 534,172 | 272,938 | 611,486 | 211,529 | 1,630,125 | 987,740 |
| **Performance related grants** | | | | | | |
| St Helens MBC Healthwatch | 31,000 | - | 128,427 | - | 159,427 | 160,427 |
| St Helens MBC Health Engagement | 17,669 | - | - | - | 17,669 | 16,828 |
| St Helens MBC Localities Leadership | 44,389 | 37,499 | - | - | 81,888 | 10,000 |
| St Helens CCG | 1,586 | - | - | - | 1,586 | 100,000 |
| Halton CCG | - | 72,000 | - | - | 72,000 | 18,121 |
| Halton CCG Development Work | 13,122 | 28,000 | 9,886 | 9,886 | 60,894 | 19,772 |
| St Helens Council Volunteer Support | - | 29,980 | - | - | 29,980 | 29,980 |
| The National Lottery Fund | 148,629 | - | - | - | 148,629 | 72,743 |
| Warrington & Halton NHS Trust | - | - | - | - | - | 20,000 |
| Lloyds Bank Foundation | - | - | - | - | - | 8,439 |
| Sefton CVS | - | - | - | - | - | 1,271 |
| NHS Charities Together (WVA) | - | - | - | - | - | 7,500 |
| Torus Foundation | - | - | - | 284 | 284 | 15,000 |
| VOLA Consortium | 1,600 | - | - | - | 1,600 | 1,600 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

**4 Charitable activities** **(Continued)**

| | Sector support 2024 | Capability 2024 | Connectivity 2024 | Capacity 2024 | Total 2024 | Total 2023 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Community Accountancy | - | - | - | 30,265 | 30,265 | 28,150 |
| Other grants | 2,348 | - | - | 20,820 | 23,168 | 63,835 |
| St Helens Council Covid Community Champions | - | - | - | - | - | 7,500 |
| HBC Community Covid Champions | - | - | - | - | - | 75,000 |
| St Helens Council (Mobile Pantries) | - | - | - | 51,000 | 51,000 | 25,000 |
| Mission in the Economy (Mobile Pantries) | - | - | - | 99,274 | 99,274 | 24,968 |
| Liverpool City Region | - | 66,125 | - | - | 66,125 | 27,625 |
| St Helens Council Core 20Plus 5 | - | - | - | - | - | 7,500 |
| Cheshire & Merseyside Cancer Alliance | - | - | - | - | - | 54,140 |
| Warrington VA | - | 23,334 | - | - | 23,334 | 44,200 |
| St Helens Council CRF | - | - | - | - | - | 88,141 |
| Halton BC | - | - | - | - | - | 20,000 |
| Adult & Community Learning | 75,000 | - | - | - | 75,000 | 40,000 |
| One Knowsley | - | 16,000 | 60,920 | - | 76,920 | - |
| Merseycare NHS | - | - | 412,253 | - | 412,253 | - |
| LCVS | 158,829 | - | - | - | 158,829 | - |
| VSNW | 40,000 | - | - | - | 40,000 | - |
| | 534,172 | 272,938 | 611,486 | 211,529 | 1,630,125 | 987,740 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

**4 Charitable activities** **(Continued)**

**For the year ended 31 March 2023**

| | Sector support 2023 | Capability 2023 | Connectivity 2023 | Capacity 2023 | Total 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Performance related grants | 361,368 | 325,880 | 210,313 | 90,179 | 987,740 |
| Analysis by fund | | | | | |
| Unrestricted funds | 346,368 | 250,880 | 210,313 | 90,179 | 897,740 |
| Restricted funds | 15,000 | 75,000 | - | - | 90,000 |
| | 361,368 | 325,880 | 210,313 | 90,179 | 987,740 |
| **Performance related grants** | | | | | |
| St Helens MBC Healthwatch | - | - | 160,427 | - | 160,427 |
| St Helens MBC Health Engagement | 16,828 | - | - | - | 16,828 |
| St Helens MBC Localities Leadership | 10,000 | - | - | - | 10,000 |
| St Helens CCG | 60,000 | - | 40,000 | - | 100,000 |
| Halton CCG | 18,121 | - | - | - | 18,121 |
| Halton CCG Development Work | - | - | 9,886 | 9,886 | 19,772 |
| St Helens Council Volunteer Support | - | 29,980 | - | - | 29,980 |
| The National Lottery Fund | 72,743 | - | - | - | 72,743 |
| Warrington & Halton NHS Trust | - | 20,000 | - | - | 20,000 |
| Lloyds Bank Foundation | 8,439 | - | - | - | 8,439 |
| Sefton CVS | - | 1,271 | - | - | 1,271 |
| NHS Charities Together (WVA) | 7,500 | - | - | - | 7,500 |
| Torus foundation | 15,000 | - | - | - | 15,000 |
| VOLA Consortium | - | - | - | 1,600 | 1,600 |
| Community Accountancy | - | - | - | 28,150 | 28,150 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

**4 Charitable activities** **(Continued)**

| | Sector support 2023 | Capability 2023 | Connectivity 2023 | Capacity 2023 | Total 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Performance related grants - continued** | | | | | |
| Other grants | 44,537 | 18,723 | - | 575 | 63,835 |
| St Helens Council Covid Community Champions | - | 7,500 | - | - | 7,500 |
| HBC Community Covid Champions | - | 75,000 | - | - | 75,000 |
| St Helens Council (Mobile Pantries) | - | - | - | 25,000 | 25,000 |
| Mission in the Economy (Mobile Pantries) | - | - | - | 24,968 | 24,968 |
| Liverpool City Region | 11,500 | 16,125 | - | - | 27,625 |
| St Helens Council Core 20Plus 5 | - | 7,500 | - | - | 7,500 |
| Cheshire & Merseyside Cancer Alliance | - | 54,140 | - | - | 54,140 |
| Warrington VA | 36,700 | 7,500 | - | - | 44,200 |
| St Helens Council CRF | - | 88,141 | - | - | 88,141 |
| Halton BC | 20,000 | - | - | - | 20,000 |
| Adult & Community Learning | 40,000 | - | - | - | 40,000 |
| | 361,368 | 325,880 | 210,313 | 90,179 | 987,740 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

### 5 Other income

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| Other income | 21,470 | 22,818 |

### 6 Expenditure on charitable activities

| | Sector Support 2024 £ | Capability 2024 £ | Connectivity 2024 £ | Capacity 2024 £ | St Marie's 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| **Direct costs** | | | | | | |
| Staff costs | 260,095 | 197,358 | 228,719 | 145,748 | - | 831,920 |
| Depreciation and impairment | 5,789 | - | - | 6,934 | 70,398 | 83,121 |
| Staff health | 1,875 | - | - | - | - | 1,875 |
| Staff travel & training | 3,454 | 10,485 | 6,346 | 2,297 | - | 22,582 |
| Premises - rent / utilities | 19,841 | 727 | 10,111 | 533 | - | 31,212 |
| Premises - other | 9,002 | 1,838 | 591 | 942 | - | 12,373 |
| Printing, postage, stationery & telephone | 7,763 | 4,284 | 11,778 | 5,824 | - | 29,649 |
| IT support & infrastructure | 5,563 | 8,352 | 17,352 | 2,850 | - | 34,117 |
| Contracted work costs | 125,250 | 26,121 | 16,153 | - | - | 167,524 |
| Project related training and other costs | 5,755 | - | 4,022 | 10,235 | - | 20,012 |
| Subs, membership fees | 3,704 | 32,898 | 1,196 | 3,550 | - | 41,348 |
| Information & promotion | 9,127 | 155 | 8,538 | 1,468 | - | 19,288 |
| Insurance | 5,563 | - | - | - | - | 5,563 |
| Bank charges | 676 | - | - | - | - | 676 |
| | 463,457 | 282,218 | 304,806 | 180,381 | 70,398 | 1,301,260 |
| **Share of support and governance costs (see note 7)** | | | | | | |
| Governance | 9,293 | - | - | - | - | 9,293 |
| | 472,750 | 282,218 | 304,806 | 180,381 | 70,398 | 1,310,553 |
| **Analysis by fund** | | | | | | |
| Unrestricted funds | 446,025 | 188,093 | 243,886 | 180,381 | - | 1,058,385 |
| St Marie's designated fund | - | - | - | - | 70,398 | 70,398 |
| Restricted funds | 26,725 | 94,125 | 60,920 | - | - | 181,770 |
| | 472,750 | 282,218 | 304,806 | 180,381 | 70,398 | 1,310,553 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

**6 Expenditure on charitable activities** **(Continued)**

| Previous year: | Sector Support | Capability | Connectivity | Capacity | St Marie's | Total |
|---|---|---|---|---|---|---|
| | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 |
| | £ | £ | £ | £ | £ | £ |
| **Direct costs** | | | | | | |
| Staff costs | 143,989 | 141,500 | 185,039 | 74,500 | - | 545,028 |
| Depreciation and impairment | 5,789 | - | - | 578 | 70,398 | 76,765 |
| Staff health | 1,278 | - | - | - | - | 1,278 |
| Staff travel & training | 7,797 | 2,458 | 618 | 503 | - | 11,376 |
| Premises - rent / utilities | 6,264 | 2,447 | 11,167 | 2,322 | - | 22,200 |
| Premises - other | 12,933 | 691 | 350 | 575 | - | 14,549 |
| Printing, postage, stationery & telephone | 11,314 | 2,799 | 3,864 | 2,671 | - | 20,648 |
| IT support & infrastructure | 25,184 | 10,763 | 2,818 | 8,007 | - | 46,772 |
| Contracted work costs | 128,161 | 51,284 | - | 41 | - | 179,486 |
| Project related training and other costs | 5,323 | 1,215 | - | 46 | - | 6,584 |
| Subs, membership fees | 2,483 | - | 326 | 197 | - | 3,006 |
| Information & promotion | 11,111 | - | 7,482 | - | - | 18,593 |
| Insurance | 5,866 | - | - | - | - | 5,866 |
| Bank charges | 565 | - | - | - | - | 565 |
| | 368,057 | 213,157 | 211,664 | 89,440 | 70,398 | 952,716 |
| **Share of support and governance costs (see note 7)** | | | | | | |
| Governance | 8,134 | - | - | - | - | 8,134 |
| | 376,191 | 213,157 | 211,664 | 89,440 | 70,398 | 960,850 |
| **Analysis by fund** | | | | | | |
| Unrestricted funds | 269,378 | 194,407 | 205,124 | 87,399 | - | 756,308 |
| St Marie's designated fund | - | - | - | - | 70,398 | 70,398 |
| Restricted funds | 106,813 | 18,750 | 6,540 | 2,041 | - | 134,144 |
| | 376,191 | 213,157 | 211,664 | 89,440 | 70,398 | 960,850 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

### 7 Support costs allocated to activities

| | Charitable activities 2024 £ | Total 2023 £ |
|---|---|---|
| Governance | 9,293 | 8,134 |

| Governance costs comprise: | 2024 £ | 2023 £ |
|---|---|---|
| Audit fees | 7,439 | 6,285 |
| Accountancy | 1,854 | 1,849 |
| | 9,293 | 8,134 |

### 8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

| Fees payable to the charity's auditor | 2024 £ | 2023 £ |
|---|---|---|
| Audit of the charity's annual accounts | 7,439 | 6,285 |

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the year.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

### 10 Employees

The average monthly number of employees during the year was:

| | 2024 Number | 2023 Number |
|---|---|---|
| | 32 | 25 |

| Employment costs | 2024 £ | 2023 £ |
|---|---|---|
| Wages and salaries | 754,564 | 493,797 |
| Social security costs | 60,032 | 39,620 |
| Other pension costs | 17,324 | 11,611 |
| Health Benefits | 1,875 | 1,278 |
| | 833,795 | 546,306 |

Key management of the charity received employee benefits (including pension contributions) totalling £112,415 (2023 - £98,286).

No employee received remuneration in excess of £60,000 in either the current year or the previous year.

The company operates a company pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £17,324 (2023 - £11,611).

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Intangible fixed assets

| | Website costs £ |
|---|---|
| **Cost** | |
| At 1 April 2023 and 31 March 2024 | 14,310 |
| **Amortisation and impairment** | |
| At 1 April 2023 | 3,578 |
| Amortisation charged for the year | 3,578 |
| At 31 March 2024 | 7,156 |
| **Carrying amount** | |
| At 31 March 2024 | 7,154 |
| At 31 March 2023 | 10,732 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

### 13 Tangible fixed assets

| | St Marie's | Fixtures and fittings | Computers | Motor vehicles | Equipment | Total |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| **Cost** | | | | | | |
| At 1 April 2023 | 3,519,916 | 12,479 | 50,826 | 27,738 | 5,489 | 3,616,448 |
| At 31 March 2024 | 3,519,916 | 12,479 | 50,826 | 27,738 | 5,489 | 3,616,448 |
| **Depreciation and impairment** | | | | | | |
| At 1 April 2023 | 609,083 | 12,479 | 45,271 | 578 | 5,489 | 672,900 |
| Depreciation charged in the year | 70,398 | - | 2,211 | 6,934 | - | 79,543 |
| At 31 March 2024 | 679,481 | 12,479 | 47,482 | 7,512 | 5,489 | 752,443 |
| **Carrying amount** | | | | | | |
| At 31 March 2024 | 2,840,435 | - | 3,344 | 20,226 | - | 2,864,005 |
| At 31 March 2023 | 2,910,833 | - | 5,555 | 27,160 | - | 2,943,548 |

### 14 Debtors

| | 2024 | 2023 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 77,254 | 162,182 |
| Prepayments and accrued income | 71,800 | 46,443 |
| | 149,054 | 208,625 |

### 15 Creditors: amounts falling due within one year

| | Notes | 2024 | 2023 |
|---|---|---|---|
| | | £ | £ |
| Other taxation and social security | | 15,746 | 11,962 |
| Deferred income | 16 | - | 399,594 |
| Trade creditors | | 8,524 | 9,455 |
| Other creditors | | 3,290 | 37,794 |
| Accruals and deferred income | | 13,399 | 22,429 |
| | | 40,959 | 481,234 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

### 16 Deferred income

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Other deferred income | - | 399,594 |

Deferred income is included in the financial statements as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Deferred income is included within: | | |
| Current liabilities | - | 399,594 |
| Movements in the year: | | |
| Deferred income at 1 April 2023 | 399,594 | 235,388 |
| Released from previous periods | (399,594) | (235,388) |
| Resources deferred in the year | - | 399,594 |
| Deferred income at 31 March 2024 | - | 399,594 |

## 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | At 31 March 2024 £ |
|---|---|---|---|---|
| DEFRA food grants | - | 26,725 | (26,725) | - |
| NHS Cheshire and Merseyside Core20 connector programme | - | 28,000 | (28,000) | - |
| CMCA early detection programme | - | 60,920 | (60,920) | - |
| Liverpool City Region | - | 66,125 | (66,125) | - |
| | - | 181,770 | (181,770) | - |

| Previous year: | At 1 April 2022 £ | Incoming resources £ | Resources expended £ | At 31 March 2023 £ |
|---|---|---|---|---|
| VRP small grants | 3,722 | - | (3,722) | - |
| DEFRA food grants | 9,132 | - | (9,132) | - |
| Together Liverpool | 4,000 | - | (4,000) | - |
| Torus Foundation | 2,000 | 15,000 | (17,000) | - |
| L Roberts | 5,220 | - | (5,220) | - |
| 1000 Voices Surveys | 1,320 | - | (1,320) | - |
| Covid Community Champions | 18,750 | - | (18,750) | - |
| Halton BC Community Covid Champions | - | 75,000 | (75,000) | - |
| | 44,144 | 90,000 | (134,144) | - |

## 18 Designated funds

The income funds of the charity include the following funds which have been set aside out of the unrestricted funds by the trustees for specific purposes:

| | At 1 April 2023 | Resources expended | Transfers | At 31 March 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| St Marie's | 2,910,833 | (70,398) | - | 2,840,435 |
| VCA delivery and growth funding | 175,000 | - | - | 175,000 |
| Redundancy and winding up costs | - | - | 200,000 | 200,000 |
| Building repair and maintenance fund | - | - | 200,000 | 200,000 |
| | 3,085,833 | (70,398) | 400,000 | 3,415,435 |

| Previous year: | At 1 April 2022 | Resources expended | Transfers | At 31 March 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| St Marie's | 2,981,231 | (70,398) | - | 2,910,833 |
| VCA delivery and growth funding | 175,000 | - | - | 175,000 |
| | 3,156,231 | (70,398) | - | 3,085,833 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

### 19 Analysis of net assets between funds

| | Unrestricted funds | St Marie's | Total |
|---|---|---|---|
| | 2024 | 2024 | 2024 |
| | £ | £ | £ |
| **At 31 March 2024:** | | | |
| Intangible fixed assets | 7,154 | - | 7,154 |
| Tangible assets | 23,570 | 2,840,435 | 2,864,005 |
| Current assets/(liabilities) | 1,262,475 | - | 1,262,475 |
| | 1,293,199 | 2,840,435 | 4,133,634 |

| | Unrestricted funds | St Marie's | Total |
|---|---|---|---|
| | 2023 | 2023 | 2023 |
| | £ | £ | £ |
| **At 31 March 2023:** | | | |
| Intangible fixed assets | 10,732 | - | 10,732 |
| Tangible assets | 32,715 | 2,910,833 | 2,943,548 |
| Current assets/(liabilities) | 714,138 | - | 714,138 |
| | 757,585 | 2,910,833 | 3,668,418 |

### 20 Operating lease commitments

**Lessee**
At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Within one year | 2,700 | 2,700 |

### 21 Related party transactions

Halton Insurance Services provided insurance services to the charity during the year of £5,451 (2023: £5,049). A trustee is a director of this company.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisations), it is inevitable that transactions will take place with organisations in which a trustee may have an interest.

### 22 Control

The charity is controlled by the board of trustees.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

### 23 Analysis of changes in net funds

The charity had no material debt during the year.

### 24 Cash generated from operations

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Surplus for the year | 465,216 | 184,606 |
| Adjustments for: | | |
| Depreciation and impairment of tangible fixed assets | 83,121 | 76,765 |
| Movements in working capital: | | |
| Decrease/(increase) in debtors | 59,571 | (47,576) |
| (Decrease)/increase in creditors | (40,681) | 52,183 |
| (Decrease)/increase in deferred income | (399,594) | 164,206 |
| **Cash generated from operations** | 167,633 | 430,184 |

**HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**

England & Wales - Charity number 1106001

# Accounts

Charity registration number 1106001

Company registration number 02539153 (England and Wales)

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2023

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | Dr J Hill, Chairman | |
| | Mr M Fry | |
| | Mrs P Meredith | |
| | Mr H Patel | |
| | Ms L Cogley | |
| | Mr J R Powell | (Appointed 16 December 2022) |
| **Non-voting member** | Cllr E Jones | |
| **Chief officer** | Mrs S Yeoman MBE | |
| **Charity number** | 1106001 | |
| **Company number** | 02539153 | |
| **Registered office** | St Marie's<br>Lugsdale Road<br>Widnes<br>Cheshire<br>WA8 6DB | |
| **Auditor** | Jackson Stephen LLP<br>James House<br>Stonecross Business Park<br>Yew Tree Way<br>Warrington<br>Cheshire<br>WA3 3JD | |
| **Bankers** | Unity Trust Bank<br>Nine Brindley Place<br>Birmingham<br>B1 2HB | |
| **Solicitors** | Tickle Hall Cross<br>Carlton Chambers<br>25 Hardshaw Street<br>St Helens<br>Merseyside<br>WA10 1RP | |
| **HR Advisors** | Ariadne Associates<br>The Mezzanine<br>10 Linnet Lane<br>Liverpool<br>Merseyside<br>L17 3BG | |

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 31 MARCH 2023*

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 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)" (effective 1 January 2019).

Since the charity qualifies as small under section 383 of the Companies Act 2006, the Company Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

The impact of the Covid-19 pandemic started to reduce throughout this financial year and a new emerging crisis in terms of rising costs began to affect local people and the VCFSE sector across both Boroughs. Supporting groups to cope, manage and respond with new services became a large focus for us.

We continued our place-based approach and arranged our staffing offer across Halton & St Helens where possible. We have continued to operate in a flexible way since the start of the financial year. Alongside our own internal challenges and arrangements, we understood that we would need to provide additional support to the VCFSE sector across Halton & St Helens as they continued to manage the challenges that recovering from the pandemic presented, whilst immediately having to mobilise to support people with the cost of living crisis.

Our role in St Helens Together continued to support the VCFSE sector and support developing roles and support where volunteering had a part to play. Our Volunteer Portal has grown throughout the year, with the VCFSE sector being supported to use this tool to restart and recover their volunteering roles whilst we continued to organise response and recovery volunteers for pandemic related activities. Since the beginning of the pandemic we have worked with the local VCFSE sector to complete more than 40,000 activities including collecting shopping and support access to food, wellbeing calls, dog walking and collection of prescriptions.

In Halton we continued the referral process with colleagues from the local authority to provide that support network for residents who were unable to leave their homes due to isolation or being clinically vulnerable. As a result, over 1,000 tasks were successfully completed (including shopping trips, dog walks and wellbeing phone calls). We connected the local authority with VCFSE organisations who played a key role in the response such as the two Foodbanks, the British Red Cross and Age UK Mid Mersey. Our monthly zoom calls (covered in the Connectivity part of this report) brought the local sector together, building relationships and allowing VCFSE organisations to engage directly with the Council and CCG regarding the borough's Covid response.

Alongside these challenges we have consistently delivered a range of support to our members and partners across both Boroughs. During the year our reach with groups and contacts across Halton & St Helens stood at nearly 5,000, with just over 2,400 groups and organisations involved.

We were able to take advantage of several funding opportunities that arose to provide additional support to the sector. This has meant we were able to continue to offer important services to groups including: community accountancy, payroll, training, funding advice, capacity building and volunteering brokerage. This year we undertook a total of 13,112 activities to support the work of local groups. We offered 225 opportunities for training, networking and learning, 376 sessions of capacity building and supported 97 groups with funding advice. There were 92 groups supported with community accountancy, payroll and financial support.

In addition to this, a considerable proportion of the organisation's work is focused on influencing, voice and representation on behalf of the sector. The Chief Executive Officer's work and that of some other team members focus on influencing, and voice locally, sub-regionally and on occasion nationally to ensure the members are represented. This has continued a pace throughout this year.

The Chief Executive Officer continues to play a key role in VS6, the Liverpool City Region body representing more than 8,500 groups across the LCR. This partnership has achieved representation for the sector on the Local Enterprise Partnership, the Cheshire and Merseyside Care Partnership and our independent Chair is Mayoral advisor to the city-regions Mayor. These are all key and important areas of influence for the sector and demonstrate some key successes. We are beginning to see this bring tangible benefits for local groups and the LCR Cares fund during Covid-19 and beyond, the inclusion of the sector in the Combined Authorities Recovery Plan, the commission of VS6 to undertake work on the development of an Affordable and Sustainable Food approach and the partnership to link the VCFSE sector into the UK-SPF approach are examples of this.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

Immediately relevant to local groups are our areas of focus in Halton and St Helens.

We continue to make the integration of health and social care a priority and work to involve the wider sector in the One Halton and St Helens Cares partnerships. In both Boroughs this work was well underway and the role of the sector was regularly acknowledged, supported and included. In St Helens we have started to support work on Localities and the role the sector can play in supporting population health improvements in neighbourhoods. We have developed a sector profile for each locality and as we work on our CRM system and new website we will be able to do more of this. In Halton, our monthly VCFSE sector calls have been a great route into conversations with partners particularly on integration. The start of the Covid-19 global pandemic caused some of this work to slow down but it has begun again in earnest following the changes to the legislation and the work to create a new Integrated Care System and partnerships in each of the places. The local responses to the pandemic were significantly improved due to the existing partnership working and we continue to engage on behalf of the sector and support groups and organisations to connect in.

We were successful in securing some lottery funding for our work in Halton on health and VCSFE partnerships and we have delivered this throughout the year, building on our work and supporting the capacity of the local sector to engage in integration as it develops. This also provided the funding for the extensive work we have done on our website and Civi CRM system upgrade to enable local people and partners to more easily access our information about the sector and use it to support local priorities. During this year it led to a further successful application for us to continue this work across both places for the coming 3 years.

**Core Team** – Our small core team provides support across the organisation and to the Board and manages the support we offer at St Maries our building in Widnes. We supported 11 organisations to access our rooms with many using it on more than 1 occasion, although we noticed a reluctance at first for groups to resume face to face meetings bookings have slowly increased during the year. We have supported broader community activities including being a polling station. During the year we continued to support our tenants Sam's Diamonds, who have taken over a second office to accommodate additional staff and Halton Carers Centre are continuing to use the building as an outreach base for their therapies, carers support in Widnes and they also started to use the building for their monthly Carers Coffee morning.

We have continued to support the sector by administering capacity building support with the addition of small investment pots. We continued to work with NHS Halton to administer a small pot to support mental health crisis support. We worked with other CVS colleagues to administer a Peri-Natal MH fund with the NHS Improving Me partnership and have developed a programme to support volunteering with St Helens Council through the Community Renewal Fund investment.

**Capacity** – our capacity team provides a large share of the practical services and support to our members and the local sector. Our community accountant and payroll service, provides hands on support and training to groups who are managing money, setting up financial systems and require independent examinations or auditing. This year we worked with more than 85 groups in Halton & St Helens providing support in those areas.

We have worked in depth with a larger number of organisations this year, including 4 new start-ups with 409 individuals accessing learning and training events alone with many more on funding, capacity building and good governance. We have had contracts to work with Halton Community Radio and St Helens CAB and St Helens Third Sector Consortium to provide their back office services.

Funding as always is a key feature in our work and this year was no exception. We were able to arrange a number of sessions in addition to an online funders fair where 50 individuals from a variety of groups could not only interact with a number of funders but also book one to ones with representatives of The Community Fund in addition to including funding updates within our e-bulletin.

From the emergency response group during the pandemic many organisations were offering food provision for those in our communities that were vulnerable, shielding or found themselves financially impacted by the pandemic. Some of the groups were an existing provision such as a food bank and others who were new in their response to meeting the communities need in relation to food insecurities during the year. It was recognised to bring these groups together for peer support and some shared best practice activities and as a result the St Helens Borough Community Food Providers Alliance was formed with the aim of sharing knowledge and good practice, pooling of resources, forging links and identifying opportunities to develop provision to avoid duplication and target available resources to meet the needs of the communities they represent. Sharing the Alliance enabled us to secure £30,000 of funding to support the creation of 5 community food pantries in local communities that have higher levels of need. We partnered with Mission in the Economy who led the application to secure funding that helped us create a mobile community food pantry to support the already existing static provision. The mobile pantry was launched in March 2023.

**Capability -** The focus of work here is the provision of Volunteer Centre services across the two Boroughs and the access to good, quality, low-cost office accommodation to members and the local sector, in particular the growth of our Halton base as a hub for groups improving their access to us and their opportunity to network with each other.

This year both our local authorities have invested in volunteering and the wider work of the Volunteer Centre. Our online Volunteering Platform provides a more interactive approach for individuals and organisations in recruiting and managing their volunteers. 201 new people registered to volunteer in this year. 213 opportunities were available to individuals interested in volunteering as services and activities increased. Our volunteering portal had over 4,000 visitors and 30,000 page views.

This year our focus for recruitment was to utilise our online social media streams and link with grass roots groups supporting the communities through the pandemic as they reacted to ever changing needs of local people struggling with increased need of support around mental health, food poverty and isolation to name a few.

Working alongside our neighbouring Volunteer Centres, progress was made on connecting all Team Kinetic sites across the Liverpool City Region with investment from the Combined Authority.

**Connectivity** – This area of work picks up our core functions of liaison, representation and strategic partnerships. We are also delivering work on marketing, communications and engagement to enable the sector to connect.

It's hard to recall a year when VCA has done a better job in bringing the VCFSE sectors together in Halton and St Helens. The St Helens Forum Meetings and Halton VCFSE Response meetings were greatly needed and provided our members with many vital opportunities to engage with the local authority, local health services and each other as we discussed best practice (in an ever changing environment), shared concerns, worries and planned a joint response to the challenges of the Pandemic.

VCA's staff team facilitated 4 St Helens Forum Meetings which were attended by 74 groups. They enjoyed relevant and timely presentations such as Sarah Bullock on the St Helens Together Strategy and Tanya Wilcock on the new work on Localities and Communities directorate of St Helens Borough Council.

Our Halton VCFSE Response meetings (held over Zoom) included representatives from over 40 different VCFSE organisations as well as Council Officers and colleagues from the Local NHS. We had guest speakers such as Cllr Chris Rowe (Mayor of Halton), Andy Davies (Clinical Chief Officer for NHS Halton CCG) and updates on the Census 2021 and Complete Care Communities Project. The meetings were held on a monthly basis and over the year we facilitated 12 meetings.

Positive relationships blossomed with regular attendees commissioning services from each other and in one instance, sharing premises. Attendees were welcome to suggest topics for bonus meetings, such as the one held on VCFSE support for asylum seekers and refugees.

We have also continued to play a key role in work on accountable care systems and local plans relating to St Helens Cares and One Halton. As plans begin to develop this work has increased and there are a number of staff members supporting the involvement of the sector in these local structures including sending VCFSE reps to the One Halton Leadership Programme. We have continued our support for sector reps to take seats at key partnerships and on pieces of work.

Other Representation and Engagement work activities included:

Support of Lloyds Bank Foundation Activities (planning, promoting and attending workshops), facilitating the Feeding Halton Network, Feeding St Helens Network, Holiday Activity Fund Meetings in St Helens and Halton, the Halton Health and Wellbeing Board, NHS Halton CCG Engagement and Involvement Group, Halton MAST Testing Meetings and the Halton and Warrington Health Protection Board, St Helens People's Board, St Helens Inequalities Commission and a range of sub-groups connected to delivering local priorities.

We continued to promote the brilliant work of VCFSE organisations across St Helens and Halton via our website, fortnightly E-Bulletins, Twitter, Facebook and YouTube social media channels. At the start of the Pandemic, when information was changing on an almost hourly basis, we prepared a daily E-Bulletin which was a vital source of up-to-date, relevant information for our members.

The Pandemic forced us to rethink how we celebrated the work of Volunteers during Volunteers Week in June. Once again we did this by sending cards or gifts and created a series of podcasts which included interviews with individual volunteers, representatives of VCFSE organisations and the two local authorities.

Once again the VCA has continued to play a key role in supporting the work of the local Healthwatch in St Helens. Leading on behalf of the sector in the St Helens Mental Health & Wellbeing board has further led to exploring the potential for bringing together organisations to create a VCFSE Mental Health Alliance.

**Financial review**

The statement of financial activities provides a summary of our income and expenditure for 2022-2023 and shows the previous year's comparative data.

Annual income increased this year from £805,000 in 2022 to £1,145,000 in 2023 and our charitable expenditure increased this year from £763,000 in 2022 to £961,000 in 2023 resulting in a surplus for the year of £185,000.

**Reserves Policy**
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Plans for future periods**
As we have seen some growth and the greater recognition of the impact of our work, we want to use the next period to build on this and grow our activity and support for local groups in both Boroughs. It is our intention to secure funding to allow us greater capacity to support grass-roots involvement in the place based arrangements in both Boroughs and at the other end we want to continue to build on our work via the VS6 partnership and get the best out of that for groups in Halton & St Helens.

**Structure, governance and management**
The charity is a company limited by guarantee which was incorporated on 12 September 1990.

The company is governed by the Memorandum and Articles of Association which establish the objects and powers of the Charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| Dr J Hill, Chairman | |
| Mr M Fry | |
| Mrs P Meredith | |
| Mr H Patel | |
| Ms L Cogley | |
| Mr P Barlow, Treasurer | (Resigned 7 July 2023) |
| Mr J R Powell | (Appointed 16 December 2022) |

**Appointment and induction of trustees**
Halton and St Helens Voluntary and Community Action (VCA) is a membership organisation and affiliated members of the organisation are entitled to nominate to the Board of Trustees at the AGM each year. We will invite or actively encourage applications from individuals from member organisations whose skills fit an identified gap on the Board. The Board is in the process of reviewing its processes and systems and has established a governance sub-group which is continuing to undertake this work.

**Trustee induction and training**
At present, new trustees are inducted into the organisation in the following way:

Potential new trustees are invited to attend an initial discussion with the Chair and Chief Officer, prior to applying to join the Board.

Invitation to attend the AGM, where new members will be elected. This is also an opportunity to meet other Board members.

Completion, with the Chair of the Trustee Induction Pack, which the board member then keeps as a manual.

Introduction to the staff team and tour of the VCA offices in St Helens, and St Marie's at Halton.

Attendance at an annual Board away day.

This process is regularly under review.

**Qualifying third party indemnity provisions**
**Third Party Indemnity Insurance**
Third party indemnity insurance is provided for Board Members as part of our package of insurance cover.

**Organisation**
The Board of Trustees is responsible for the administration of the charity. The day-to-day running of the organisation is delegated to the Chief Officer.

The full board meets quarterly. The Board has one key sub-committee of the Finance and General Purpose Committee, this also meets quarterly. The Policy and Resources and Personnel Committees meet as and when required. All sub-committees have terms of reference, which set out the operating framework for the 3 committees.

The organisation's policies and procedures set out the delegation of authority from the Board to the Chief Officer.

**Auditor**
In accordance with the company's articles, a resolution proposing that Jackson Stephen LLP be reappointed as auditor of the company will be put at a General Meeting.

**Disclosure of information to auditor**
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.

Dr J Hill, Chairman
**Trustee**

18 October 2023

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF TRUSTEES RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 MARCH 2023*

The trustees, who are also the directors of Halton and St Helens Voluntary and Community Action for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## INDEPENDENT AUDITOR'S REPORT

## TO THE MEMBERS OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

### Opinion

We have audited the financial statements of Halton and St Helens Voluntary and Community Action (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows 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; 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 charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 course of 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 for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees report has 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 charity 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of Trustees responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

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

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to, the Companies Act 2006, the Charities Act 2011, employment, pension and health and safety legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities' Statement of Recommended Practice.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to management bias in accounting estimates and judgements and revenue recognition.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management about actual and potential litigation and claims, their policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition or non-recognition of provisions; and
- in addressing the risk of fraud through management override of controls: testing the appropriateness of journal entries; assessing whether the accounting estimates, judgements and decisions made by management are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://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.

E. P. Atkinson

Nov 8, 2023

**Peter Atkinson F.C.A. (Senior Statutory Auditor)**
**for and on behalf of Jackson Stephen LLP**

.....

**Chartered Accountants**
**Statutory Auditor**

James House
Stonecross Business Park
Yew Tree Way
Warrington
Cheshire
WA3 3JD

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2023*

**Current financial year**

| | Notes | Unrestricted funds 2023 £ | St Marie's funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Total 2022 £ |
|---|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | | |
| Donations and legacies | 3 | 134,898 | - | - | 134,898 | 57,994 |
| Charitable activities | 4 | 897,740 | - | 90,000 | 987,740 | 713,688 |
| Other income | 5 | 22,818 | - | - | 22,818 | 33,000 |
| **Total income** | | 1,055,456 | - | 90,000 | 1,145,456 | 804,682 |
| **Expenditure on:** | | | | | | |
| Charitable activities | 6 | 756,308 | 70,398 | 134,144 | 960,850 | 762,853 |
| **Net income/(expenditure) for the year/ Net movement in funds** | | 299,148 | (70,398) | (44,144) | 184,606 | 41,829 |
| **Net income/(expenditure) for the year/ Net movement in funds** | | 299,148 | (70,398) | (44,144) | 184,606 | 41,829 |
| Fund balances at 1 April 2022 | | 458,437 | 2,981,231 | 44,144 | 3,483,812 | 3,441,983 |
| **Fund balances at 31 March 2023** | | 757,585 | 2,910,833 | - | 3,668,418 | 3,483,812 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2023*

**Prior financial year**

| | Notes | Unrestricted funds 2022 £ | St Marie's funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|---|---|---|---|---|
| Income and endowments from: | | | | | |
| Donations and legacies | 3 | 56,298 | - | 1,696 | 57,994 |
| Charitable activities | 4 | 668,058 | - | 45,630 | 713,688 |
| Other income | 5 | 33,000 | - | - | 33,000 |
| **Total income** | | 757,356 | - | 47,326 | 804,682 |
| Expenditure on: | | | | | |
| Charitable activities | 6 | 597,618 | 70,398 | 94,837 | 762,853 |
| **Net income/(expenditure) for the year/ Net movement in funds** | | 159,738 | (70,398) | (47,511) | 41,829 |
| Fund balances at 1 April 2021 | | 298,699 | 3,051,629 | 91,655 | 3,441,983 |
| **Fund balances at 31 March 2022** | | 458,437 | 2,981,231 | 44,144 | 3,483,812 |

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## BALANCE SHEET

### *AS AT 31 MARCH 2023*

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Intangible assets | **12** | | 10,732 | | 14,310 |
| Tangible assets | **13** | | 2,943,548 | | 2,988,997 |
| | | | 2,954,280 | | 3,003,307 |
| **Current assets** | | | | | |
| Debtors | **14** | 208,625 | | 161,049 | |
| Cash at bank and in hand | | 986,747 | | 584,301 | |
| | | 1,195,372 | | 745,350 | |
| **Creditors: amounts falling due within one year** | **15** | (481,234) | | (264,845) | |
| Net current assets | | | 714,138 | | 480,505 |
| **Total assets less current liabilities** | | | 3,668,418 | | 3,483,812 |
| **Income funds** | | | | | |
| Restricted funds | **17** | | - | | 44,144 |
| Unrestricted funds | | | | | |
| St Marie's | **18** | 2,910,833 | | 2,981,231 | |
| Designated funds | **18** | 175,000 | | - | |
| General unrestricted funds | | 582,585 | | 458,437 | |
| | | | 3,668,418 | | 3,439,668 |
| | | | 3,668,418 | | 3,483,812 |

The notes on pages 15 to 35 form part of these financial statements.

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

The financial statements were approved by the Trustees on 18 October 2023

Dr J Hill, Chairman
**Trustee**

**Company registration number 02539153**

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF CASH FLOWS

### *FOR THE YEAR ENDED 31 MARCH 2023*

| | Notes | 2023 £ | 2023 £ | 2022 £ | 2022 £ |
|---|---|---|---|---|---|
| **Cash flows from operating activities** | | | | | |
| Cash generated from operations | 23 | | 430,184 | | 330,473 |
| **Investing activities** | | | | | |
| Purchase of intangible assets | | - | | (14,310) | |
| Purchase of tangible fixed assets | | (27,738) | | (8,845) | |
| **Net cash used in investing activities** | | | (27,738) | | (23,155) |
| **Net cash used in financing activities** | | | - | | - |
| **Net increase in cash and cash equivalents** | | | 402,446 | | 307,318 |
| Cash and cash equivalents at beginning of year | | | 584,301 | | 276,983 |
| **Cash and cash equivalents at end of year** | | | 986,747 | | 584,301 |

### 1 Accounting policies

**Charity information**

Halton and St Helens Voluntary and Community Action is a private company limited by guarantee incorporated in England and Wales. The registered office is St Maries, Lugsdale Road, Widnes, Cheshire, WA8 6DB.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated unrestricted funds relate to funds that the trustees have designated for a particular project within the objectives of the charity.

### 1.4 Income

Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.

Where income has related expenditure (e.g. Healthwatch), the income and related expenditure are reported gross in the SOFA.

Bank interest is recognised when credited to the accounts.

Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

### 1.5 Expenditure

Expenditure is recognised on the accrual basis.

The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

**1 Accounting policies** **(Continued)**

**1.6 Intangible fixed assets other than goodwill**

Intangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of amortisation and any impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Website costs | Over 4 years on a straight line basis |

**1.7 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| St Marie's | Over 50 years on a straight line basis |
| Fixtures and fittings | Over 4 years on a straight line basis |
| Computers | Over 4 years on a straight line basis |
| Motor vehicles | Over 4 years on a straight line basis |
| Equipment | Over 4 years on a straight line basis |
| Leasehold property | Over 3 years on a straight line basis |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

**1.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**1 Accounting policies** **(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The key accounting estimate is depreciation.

## 3 Donations and legacies

| | Unrestricted funds | Unrestricted funds | Restricted funds | Total |
|---|---|---|---|---|
| | 2023 | 2022 | 2022 | 2022 |
| | £ | £ | £ | £ |
| Donations and gifts | 39,892 | 3,536 | - | 3,536 |
| Grants receivable for core activities | 95,006 | 52,762 | 1,696 | 54,458 |
| | 134,898 | 56,298 | 1,696 | 57,994 |
| **Grants receivable for core activities** | | | | |
| Halton Borough Council | 63,290 | 41,900 | - | 41,900 |
| St Helens Borough Council | 31,716 | 10,452 | - | 10,452 |
| Other | - | 410 | 1,696 | 2,106 |
| | 95,006 | 52,762 | 1,696 | 54,458 |

## 4 Charitable activities

| | Sector Support 2023 £ | Capability 2023 £ | Connectivity 2023 £ | Capacity 2023 £ | Total 2023 £ | Total 2022 £ |
|---|---|---|---|---|---|---|
| Performance related grants | 361,368 | 325,880 | 210,313 | 90,179 | 987,740 | 713,688 |
| Analysis by fund | | | | | | |
| Unrestricted funds | 346,368 | 250,880 | 210,313 | 90,179 | 897,740 | 668,058 |
| Restricted funds | 15,000 | 75,000 | - | - | 90,000 | 45,630 |
| | 361,368 | 325,880 | 210,313 | 90,179 | 987,740 | 713,688 |
| **Performance related grants** | | | | | | |
| St Helens MBC Healthwatch | - | - | 160,427 | - | 160,427 | 159,427 |
| St Helens MBC Health Engagement | 16,828 | - | - | - | 16,828 | 16,828 |
| St Helens MBC Localities Leadership | 10,000 | - | - | - | 10,000 | 10,000 |
| St Helens CCG | 60,000 | - | 40,000 | - | 100,000 | 21,264 |
| Halton CCG | 18,121 | - | - | - | 18,121 | 37,711 |
| Halton CCG Development Work | - | - | 9,866 | 9,866 | 19,732 | 19,772 |
| St Helens Council Volunteer Support | - | 29,980 | - | - | 29,980 | 29,980 |
| The National Lottery Fund | 72,743 | - | - | - | 72,743 | 50,000 |
| Warrington & Halton NHS Trust | - | 20,000 | - | - | 20,000 | 75,000 |
| Change, Grow, Live | - | - | - | - | - | 41,000 |
| Lloyds Bank Foundation | 8,439 | - | - | - | 8,439 | 18,276 |
| Sefton CVS | - | 1,271 | - | - | 1,271 | 6,264 |
| Conduit grant | - | - | - | - | - | 16,920 |
| NHS Charities Together (WVA) | 7,500 | - | - | - | 7,500 | 36,549 |
| Torus Foundation | 15,000 | - | - | - | 15,000 | 2,000 |
| VOLA Consortium | - | - | - | 1,600 | 1,600 | 13,629 |

**4 Charitable activities** **(Continued)**

| | Sector support 2023 | Capability 2023 | Connectivity 2023 | Capacity 2023 | Total 2023 | Total 2022 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Widnes Primary Care Network | - | - | - | - | - | 10,500 |
| Together Liverpool | - | - | - | - | - | 4,000 |
| WEA: ESF Community Grant | - | - | - | - | - | 9,459 |
| St Helens MBC Infection Control | - | - | - | - | - | 10,419 |
| Community Accountancy | - | - | - | 28,150 | 28,150 | 25,526 |
| Other grants | 44,537 | 18,723 | - | 575 | 63,835 | 12,914 |
| St Helens Council Covid Community Champions | - | 7,500 | - | - | 7,500 | 67,500 |
| HBC Community Covid Champions | - | 75,000 | - | - | 75,000 | 18,750 |
| St Helens Council (Mobile Pantries) | - | - | - | 25,000 | 25,000 | - |
| Mission in the Economy (Mobile Pantries) | - | - | - | 24,968 | 24,968 | - |
| Liverpool City Region | 11,500 | 16,125 | - | - | 27,625 | - |
| St Helens Council Core 20Plus 5 | - | 7,500 | - | - | 7,500 | - |
| Cheshire & Merseyside Cancer Alliance | - | 54,140 | - | - | 54,140 | - |
| Warrington VA | 36,700 | 7,500 | - | - | 44,200 | - |
| St Helens Council CRF | - | 88,141 | - | - | 88,141 | - |
| Halton BC | 20,000 | - | - | - | 20,000 | - |
| Adult & Community Learning | 40,000 | - | - | - | 40,000 | - |
| | 361,368 | 325,880 | 210,313 | 90,179 | 987,740 | 713,688 |

4 **Charitable activities** **(Continued)**

**For the year ended 31 March 2022**

| | Sector support 2022 | Capability 2022 | Connectivity 2022 | Capacity 2022 | Total 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Performance related grants | 158,289 | 250,124 | 178,493 | 126,782 | 713,688 |
| Analysis by fund | | | | | |
| Unrestricted funds | 158,289 | 231,374 | 169,313 | 109,082 | 668,058 |
| Restricted funds | - | 18,750 | 9,180 | 17,700 | 45,630 |
| | 158,289 | 250,124 | 178,493 | 126,782 | 713,688 |
| **Performance related grants** | | | | | |
| St Helens MBC Healthwatch | - | - | 159,427 | - | 159,427 |
| St Helens MBC Health Engagement | 16,828 | - | - | - | 16,828 |
| St Helens MBC Localities Leadership | 10,000 | - | - | - | 10,000 |
| St Helens CCG | 21,264 | - | - | - | 21,264 |
| Halton CCG | 37,711 | - | - | - | 37,711 |
| Halton CCG Development Work | - | - | 9,886 | 9,886 | 19,772 |
| St Helens Council Volunteer Support | - | 29,980 | - | - | 29,980 |
| The National Lottery Fund | 50,000 | - | - | - | 50,000 |
| Warrington & Halton NHS Trust | - | 75,000 | - | - | 75,000 |
| Change, Grow, Live | - | 41,000 | - | - | 41,000 |
| Lloyds Bank Foundation | 18,276 | - | - | - | 18,276 |
| Sefton CVS | - | 6,264 | - | - | 6,264 |
| Conduit grant | - | - | 5,220 | 11,700 | 16,920 |
| NHS Charities Together (WVA) | - | - | - | 36,549 | 36,549 |
| Torus foundation | - | - | - | 2,000 | 2,000 |

4 **Charitable activities** **(Continued)**

| | Sector support 2022 | Capability 2022 | Connectivity 2022 | Capacity 2022 | Total 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Performance related grants - continued** | | | | | |
| VOLA Consortium | - | - | - | 13,629 | 13,629 |
| Widnes Primary Care Network | - | 10,500 | - | - | 10,500 |
| Together Liverpool | - | - | - | 4,000 | 4,000 |
| WEA: ESF Community Grant | - | - | - | 9,459 | 9,459 |
| St Helens MBC Infection Control | - | - | - | 10,419 | 10,419 |
| Community Accountancy | - | - | - | 25,526 | 25,526 |
| Other grants | 4,210 | 1,130 | 3,960 | 3,614 | 12,914 |
| St Helens Council Covid Community Champions | - | 67,500 | - | - | 67,500 |
| HBC Community Covid Champions | - | 18,750 | - | - | 18,750 |
| | 158,289 | 250,124 | 178,493 | 126,782 | 713,688 |

## 5 Other income

| | Unrestricted funds | Unrestricted funds |
|---|---|---|
| | 2023 | 2022 |
| | £ | £ |
| Other income | 22,818 | 33,000 |

Other income includes income of £nil (2022: £363) received from the Government's Coronavirus Job Retention Scheme grant in response to Covid-19.

## 6 Charitable activities

| | Sector Support 2023 £ | Capability 2023 £ | Connectivity 2023 £ | Capacity 2023 £ | St Marie's 2023 £ | Total 2023 £ | Total 2022 £ |
|---|---|---|---|---|---|---|---|
| Staff costs | 143,989 | 141,500 | 185,039 | 74,500 | - | 545,028 | 465,666 |
| Depreciation and impairment | 5,789 | - | - | 578 | 70,398 | 76,765 | 71,477 |
| Staff health | 1,278 | - | - | - | - | 1,278 | 1,090 |
| Staff travel & training | 7,797 | 2,458 | 618 | 503 | - | 11,376 | 10,864 |
| Volunteer travel & training | - | - | - | - | - | - | 5,177 |
| Premises - rent / utilities | 6,264 | 2,447 | 11,167 | 2,322 | - | 22,200 | 20,910 |
| Premises - other | 12,933 | 691 | 350 | 575 | - | 14,549 | 18,596 |
| Printing, postage, stationery & telephone | 11,314 | 2,799 | 3,864 | 2,671 | - | 20,648 | 11,370 |
| IT support & infrastructure | 25,184 | 10,763 | 2,818 | 8,007 | - | 46,772 | 27,436 |
| Contracted work costs | 128,161 | 51,284 | - | 41 | - | 179,486 | 106,666 |
| Project related training and other costs | 5,323 | 1,215 | - | 46 | - | 6,584 | 2,881 |
| Subs, membership fees | 2,483 | - | 326 | 197 | - | 3,006 | 1,925 |
| Information & promotion | 11,111 | - | 7,482 | - | - | 18,593 | 5,336 |
| Insurance | 5,866 | - | - | - | - | 5,866 | 4,374 |
| Bank charges | 565 | - | - | - | - | 565 | 517 |
| | 368,057 | 213,157 | 211,664 | 89,440 | 70,398 | 952,716 | 754,285 |
| Share of governance costs (see note 7) | 8,134 | - | - | - | - | 8,134 | 8,568 |
| | 376,191 | 213,157 | 211,664 | 89,440 | 70,398 | 960,850 | 762,853 |

**6 Charitable activities** **(Continued)**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Analysis by fund** | | | | | | | |
| Unrestricted funds | 269,378 | 194,407 | 205,124 | 87,399 | - | 756,308 | 597,618 |
| St Marie's designated fund | - | - | - | - | 70,398 | 70,398 | 70,398 |
| Restricted funds | 106,813 | 18,750 | 6,540 | 2,041 | - | 134,144 | 94,837 |
| | 376,191 | 213,157 | 211,664 | 89,440 | 70,398 | 960,850 | 762,853 |

6 **Charitable activities** **(Continued)**

**For the year ended 31 March 2022**

| | Sector Support 2022 £ | Capability 2022 £ | Connectivity 2022 £ | Capacity 2022 £ | St Marie's 2022 £ | Total 2022 £ |
|---|---|---|---|---|---|---|
| Staff costs | 142,685 | 92,733 | 122,539 | 107,709 | - | 465,666 |
| Depreciation and impairment | 270 | 270 | 270 | 269 | 70,398 | 71,477 |
| Staff health | 879 | 81 | 81 | 49 | - | 1,090 |
| Staff travel & training | 2,046 | 1,543 | 853 | 6,422 | - | 10,864 |
| Volunteer travel & training | - | 5,134 | 43 | - | - | 5,177 |
| Premises - rent / utilities | 3,921 | 5,227 | 6,534 | 5,228 | - | 20,910 |
| Premises - other | 2,869 | 3,836 | 4,804 | 7,087 | - | 18,596 |
| Printing, postage, stationery & telephone | 1,973 | 2,963 | 3,754 | 2,680 | - | 11,370 |
| IT support & infrastructure | 4,607 | 8,565 | 8,001 | 6,263 | - | 27,436 |
| Contracted work costs | 97,369 | 8,847 | - | 450 | - | 106,666 |
| Project related training and other costs | 1,905 | 940 | 36 | - | - | 2,881 |
| Subs, membership fees | 258 | 594 | 502 | 571 | - | 1,925 |
| Information & promotion | 1,355 | - | 3,981 | - | - | 5,336 |
| Insurance | 820 | 1,094 | 1,366 | 1,094 | - | 4,374 |
| Bank charges | 517 | - | - | - | - | 517 |
| | 261,474 | 131,827 | 152,764 | 137,822 | 70,398 | 754,285 |
| Share of governance costs (see note 7) | 8,568 | - | - | - | - | 8,568 |
| | 270,042 | 131,827 | 152,764 | 137,822 | 70,398 | 762,853 |

**6 Charitable activities** **(Continued)**

| | | | | | | |
|---|---|---|---|---|---|---|
| **Analysis by fund** | | | | | | |
| Unrestricted funds | 175,673 | 131,809 | 152,764 | 137,372 | - | 597,618 |
| St Marie's designated fund | - | - | - | - | 70,398 | 70,398 |
| Restricted funds | 94,369 | 18 | - | 450 | - | 94,837 |
| | 270,042 | 131,827 | 152,764 | 137,822 | 70,398 | 762,853 |

## 7 Support costs

| | Support costs | Governance costs | 2023 | 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Audit fees | - | 6,285 | 6,285 | 3,500 |
| Accountancy | - | 1,849 | 1,849 | 5,055 |
| Legal and professional | - | - | - | 13 |
| | - | 8,134 | 8,134 | 8,568 |
| Analysed between | | | | |
| Charitable activities | - | 8,134 | 8,134 | 8,568 |

Governance costs includes payments to the auditors of £6,285 (2022- £3,500) for audit fees.

## 8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

| **Fees payable to the charity's auditor** | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Audit of the charity's annual accounts | 6,285 | 3,500 |

## 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the year.

## 10 Employees

The average monthly number of employees during the year was:

| 2023 | 2022 |
|---|---|
| Number | Number |
| 25 | 20 |

## 10 Employees (Continued)

| Employment costs | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 493,797 | 423,341 |
| Social security costs | 39,620 | 31,231 |
| Other pension costs | 11,611 | 11,094 |
| Health Benefits | 1,278 | 1,090 |
| | 546,306 | 466,756 |

Key management of the charity received employee benefits (including pension contributions) totalling £98,286 (2022 - £84,659).

No employee received remuneration in excess of £60,000 in either the current year or the previous year.

The company operates a company pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £11,611 (2022 - £11,094).

## 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## 12 Intangible fixed assets

| | Website costs |
|---|---|
| | £ |
| **Cost** | |
| At 1 April 2022 and 31 March 2023 | 14,310 |
| **Amortisation and impairment** | |
| At 1 April 2022 | - |
| Amortisation charged for the year | 3,578 |
| At 31 March 2023 | 3,578 |
| **Carrying amount** | |
| At 31 March 2023 | 10,732 |
| At 31 March 2022 | 14,310 |

## 13 Tangible fixed assets

| | St Marie's | Fixtures and fittings | Computers | Motor vehicles | Equipment | Total |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| **Cost** | | | | | | |
| At 1 April 2022 | 3,519,916 | 12,479 | 50,826 | - | 5,489 | 3,588,710 |
| Additions | - | - | - | 27,738 | - | 27,738 |
| At 31 March 2023 | 3,519,916 | 12,479 | 50,826 | 27,738 | 5,489 | 3,616,448 |
| **Depreciation and impairment** | | | | | | |
| At 1 April 2022 | 538,685 | 12,479 | 43,060 | - | 5,489 | 599,713 |
| Depreciation charged in the year | 70,398 | - | 2,211 | 578 | - | 73,187 |
| At 31 March 2023 | 609,083 | 12,479 | 45,271 | 578 | 5,489 | 672,900 |
| **Carrying amount** | | | | | | |
| At 31 March 2023 | 2,910,833 | - | 5,555 | 27,160 | - | 2,943,548 |
| At 31 March 2022 | 2,981,231 | - | 7,766 | - | - | 2,988,997 |

## 14 Debtors

| | 2023 | 2022 |
|---|---|---|
| **Amounts falling due within one year:** | **£** | **£** |
| Trade debtors | 162,182 | 147,199 |
| Prepayments and accrued income | 46,443 | 13,850 |
| | 208,625 | 161,049 |

## 15 Creditors: amounts falling due within one year

| | Notes | 2023 | 2022 |
|---|---|---|---|
| | | **£** | **£** |
| Other taxation and social security | | 11,962 | 10,022 |
| Deferred income | 16 | 399,594 | 235,388 |
| Trade creditors | | 9,455 | 11,693 |
| Other creditors | | 37,794 | 743 |
| Accruals and deferred income | | 22,429 | 6,999 |
| | | 481,234 | 264,845 |

## 16 Deferred income

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Other deferred income | 399,594 | 235,388 |

Deferred income is included in the financial statements as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Deferred income is included within: | | |
| Current liabilities | 399,594 | 235,388 |
| Movements in the year: | | |
| Deferred income at 1 April 2022 | 235,388 | - |
| Released from previous periods | (235,388) | - |
| Resources deferred in the year | 399,594 | 235,388 |
| Deferred income at 31 March 2023 | 399,594 | 235,388 |

Mersey Care NHS Foundation Trust funds of £200,000 have been deferred.

NHS Halton CCG Core20Plus 5 funds of £72,000 have been deferred.

Mobile Pantry funds of £99,274 have been deferred.

LCR Sector Resilience funds of £28,320 have been deferred.

## 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | | Movement in funds | | | Movement in funds | | |
|---|---|---|---|---|---|---|---|
| | Balance at 1 April 2021 | Income | Expenditure | Balance at 1 April 2022 | Income | Expenditure | Balance at 31 March 2023 |
| | £ | £ | £ | £ | £ | £ | £ |
| VRP small grants | 12,147 | - | (8,425) | 3,722 | - | (3,722) | - |
| WBC Men's Mental Health | 4,710 | - | (4,710) | - | - | - | - |
| DEFRA food grants | 36,800 | - | (27,668) | 9,132 | - | (9,132) | - |
| NHS Women & Children's Partnership | 37,998 | - | (37,998) | - | - | - | - |
| Together Liverpool | - | 4,000 | - | 4,000 | - | (4,000) | - |
| Torus Foundation | - | 2,000 | - | 2,000 | 15,000 | (17,000) | - |
| L Roberts | - | 16,920 | (11,700) | 5,220 | - | (5,220) | - |
| Other | - | 1,296 | (1,296) | - | - | - | - |
| 1000 Voices Surveys | - | 4,360 | (3,040) | 1,320 | - | (1,320) | - |
| Covid Community Champions | - | 18,750 | - | 18,750 | - | (18,750) | - |
| Halton BC Community Covid Champions | - | - | - | - | 75,000 | (75,000) | - |
| | 91,655 | 47,326 | (94,837) | 44,144 | 90,000 | (134,144) | - |

## 18 Designated funds

The income funds of the charity include the following funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | | | | Movement in funds | | |
|---|---|---|---|---|---|---|
| | Balance at 1 April 2021 | Resources expended | Balance at 1 April 2022 | Incoming resources | Resources expended | Balance at 31 March 2023 |
| | £ | £ | £ | £ | £ | £ |
| St Marie's | 3,051,629 | (70,398) | 2,981,231 | - | (70,398) | 2,910,833 |
| VCA delivery and growth funding | - | - | - | 175,000 | - | 175,000 |
| | 3,051,629 | (70,398) | 2,981,231 | 175,000 | (70,398) | 3,085,833 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

### 19 Analysis of net assets between funds

| | Unrestricted funds 2023 £ | St Marie's 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | St Marie's 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|---|---|---|---|---|---|---|---|
| Fund balances at 31 March 2023 are represented by: | | | | | | | | |
| Intangible fixed assets | 10,732 | - | - | 10,732 | 14,310 | - | - | 14,310 |
| Tangible assets | 32,715 | 2,910,833 | - | 2,943,548 | 7,766 | 2,981,231 | - | 2,988,997 |
| Current assets/(liabilities) | 714,138 | - | - | 714,138 | 436,361 | - | 44,144 | 480,505 |
| | 757,585 | 2,910,833 | - | 3,668,418 | 458,437 | 2,981,231 | 44,144 | 3,483,812 |

**20 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Within one year | 2,700 | 2,700 |

**21 Related party transactions**

Halton Insurance Services provided insurance services to the charity during the year of £5,049 (2022: £4,374). A trustee is a director of this company.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisations), it is inevitable that transactions will take place with organisations in which a trustee may have an interest.

**22 Control**

The charity is controlled by the board of trustees.

| **23 Cash generated from operations** | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Surplus for the year | 184,606 | 41,829 |
| Adjustments for: | | |
| Depreciation and impairment of tangible fixed assets | 76,765 | 71,477 |
| Movements in working capital: | | |
| (Increase) in debtors | (47,576) | (23,726) |
| Increase in creditors | 52,183 | 5,505 |
| Increase in deferred income | 164,206 | 235,388 |
| **Cash generated from operations** | 430,184 | 330,473 |

**24 Analysis of changes in net funds**

The charity had no debt during the year.

**HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**

England & Wales - Charity number 1106001

# Accounts

**Charity registration number 1106001**

**Company registration number 02539153 (England and Wales)**

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2022

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Dr J Hill, Chairman<br>Mr M Fry<br>Mrs P Meredith<br>Mr H Patel<br>Ms L Cogley<br>Mr P Barlow, Treasurer (Appointed 18 March 2022) |
| **Non-voting member** | Cllr E Jones |
| **Chief officer** | Mrs S Yeoman MBE |
| **Charity number** | 1106001 |
| **Company number** | 02539153 |
| **Registered office** | St Marie's<br>Lugsdale Road<br>Widnes<br>Cheshire<br>WA8 6DB |
| **Auditor** | Jackson Stephen LLP<br>James House<br>Stonecross Business Park<br>Yew Tree Way<br>Warrington<br>Cheshire<br>WA3 3JD |
| **Bankers** | Unity Trust Bank<br>Nine Brindley Place<br>Birmingham<br>B1 2HB |
| **Solicitors** | Tickle Hall Cross<br>Carlton Chambers<br>25 Hardshaw Street<br>St Helens<br>Merseyside<br>WA10 1RP |
| **HR Advisors** | Ariadne Associates<br>The Mezzanine<br>10 Linnet Lane<br>Liverpool<br>Merseyside<br>L17 3BG |

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 31 MARCH 2022*

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 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) (effective 1 January 2019)".

**Objectives and activities**

The impact of the Covid-19 pandemic continued to affect both us at VCA, the wider sector and partners and local people throughout this financial year and although we moved into business as usual at some points we continued to have a modified offer of support for groups and to work differently in order to manage the risks associated with it.

We continued our place-based focus and arranged our staffing offer across Halton & St Helens where that was possible. We have continued to operate in a flexible way since the start of the financial year. Throughout the year we have reviewed our Covid risk assessments for both buildings and to allow some office-based work we have implemented safety arrangements so that staff and other tenants can use the space safely. As the year came to an end we are now almost back to normal in terms of the use of St Marie's.

Alongside our own internal challenges and arrangements, we understood that we would need to provide additional support to the VCFSE sector across Halton & St Helens as they continued to manage the challenges that Covid presented.

In St Helens working with St Helens Borough Council, the Community Response Tactical group continued to meet. This group brought together key VCFSE sector partners focused on providing support around volunteering, transport, food and advice for those impacted by Covid and the lockdowns. The group met monthly and as well as focusing on Covid and managing the impact and lockdowns has discussed the response to Ukraine and the impending issues of increasing costs as the year ended. As part of this work with St Helens Borough Council our local campaign St Helens Together provided the umbrella for the work that the Council, partners and local people did during the Covid pandemic.

Our role in St Helens Together continued to support the VCFSE sector and support developing roles and support where volunteering had a part to play. Our Volunteer Portal has grown throughout the year, with the VCFSE sector being supported to use this tool to restart and recover their volunteering roles whilst we continued to organise response and recovery volunteers for pandemic related activities.

Since the beginning of the pandemic we have worked with the local VCSE sector to complete more than 40,000 activities including collecting shopping and support access to food, wellbeing calls, dog walking and collection of prescriptions.

In Halton we continued the referral process with colleagues from the local authority to provide that support network for residents who were unable to leave their homes due to isolation or being clinically vulnerable. As a result, over 1000 tasks were successfully completed (including shopping trips, dog walks and wellbeing phone calls). We connected the local authority with VCFSE organisations who played a key role in the response such as the two Foodbanks, the British Red Cross and Age UK Mid Mersey. Our monthly zoom calls (covered in the Connectivity part of this report) brought the local sector together, building relationships and allowing VCFSE organisations to engage directly with the Council and CCG regarding the borough’s Covid response.

Alongside these challenges we have consistently delivered a range of support to our members and partners across both Boroughs. During the year our reach with groups and contacts across Halton & St Helens stood at nearly 5,000, with just over 2,400 groups and organisations involved.

We were able to take advantage of several funding opportunities that arose to provide additional support to the sector during Covid and have continued into this year. This has meant we were able to continue to offer important services to groups including: community accountancy, payroll, training, funding advice, capacity building and volunteering brokerage. This year we undertook a total of 10,895 activities to support the work of local groups. We offered 225 opportunities for training, networking and learning, 201 sessions of capacity building and supported 62 groups with funding advice. There were 85 groups supported with community accountancy, payroll and financial support.

In addition to this, a considerable proportion of the organisations work is focused on influencing, voice and representation on behalf of the sector. The Chief Executive Officer's work and that of some other team members focus on influencing, and voice locally, sub-regionally and on occasion nationally to ensure the members are represented. This has continued to be important despite Covid-19.

The Chief Executive Officer continues to play a key role in VS6, the Liverpool City Region body representing more than 8,500 groups across the LCR. This partnership has achieved representation for the sector on the Local Enterprise Partnership, the Cheshire and Merseyside Care Partnership and our independent Chair is Mayoral advisor to the city-regions Mayor. These are all key and important areas of influence for the sector and demonstrate some key successes. We are beginning to see this bring tangible benefits for local groups and the LCR Cares fund during Covid-19 and beyond, the inclusion of the sector in the Combined Authorities Recovery Plan, the commission of VS6 to undertake work on the development of an Affordable and Sustainable Food approach and the partnership to link the VCFSE sector into the UK-SPF approach are examples of this.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

Immediately relevant to local groups are our areas of focus in Halton and St Helens.

We continue to make the integration of health and social care a priority and work to involve the wider sector in the One Halton and St Helens Cares partnerships. In both Boroughs this work was well underway and the role of the sector was regularly acknowledged, supported and included. In St Helens we have started to support work on Localities and the role the sector can play in supporting population health improvements in neighbourhoods. We have developed a sector profile for each locality and as we work on our CRM system and new website we will be able to do more of this. In Halton, our monthly VCFSE sector calls have been a great route into conversations with partners particularly on integration. The start of the Covid-19 global pandemic caused some of this work to slow down but it has begun again in earnest following the changes to the legislation and the work to create a new Integrated Care System and partnerships in each of the places. The local responses to the pandemic were significantly improved due to the existing partnership working and we continue to engage on behalf of the sector and support groups and organisations to connect in.

We were successful in securing some lottery funding for our work in Halton on health and VCSFE partnerships and we have delivered this throughout the year, building on our work and supporting the capacity of the local sector to engage in integration as it develops. This also provided the funding for the extensive work we have done on our website and Civi CRM system upgrade to enable local people and partners to more easily access our information about the sector and use it to support local priorities.

**Core Team** – Our small core team provides support across the organisation and to the Board and manages the support we offer at St Marie's our building in Widnes. In May of 2021 we were able to resume our room hire facility and we supported 11 organisations to access our rooms with many using it on more than 1 occasion, although we noticed a reluctance at first for groups to resume face to face meetings bookings have slowly increased during the year. We have supported broader community activities including being a polling station. During the year we continued to support our tenants Halton Open and Sam's Diamonds, who have taken over a second office to accommodate additional staff and Halton Carers Centre are continuing to use the building as an outreach base for their therapies, carers support in Widnes and they also started to use the building for their monthly Carers Coffee morning.

We also welcomed the Halton Heritage Hub to the building during this year. They are supporting the delayed activities from Halton's Borough of Culture year and have used the building as Heritage Central for the Borough. They have produced an online virtual tour of St Marie's and the building has hosted a number of events, activities, student placements and exhibitions.

We have continued to support the sector by administering capacity building support with the addition of small investment pots. We continued to work with St Helens Council and the CHAMPS network to administer a small grants fund to groups who are supporting Men's Mental Health in St Helens. We worked with other CVS colleagues to administer a Peri-Natal MH fund with the NHS Improving Me partnership and have developed a programme to support volunteering with St Helens Council through the Community Renewal Fund investment.

**Capacity** – Our capacity team provides a large share of the practical services and support to our members and the local sector. Our community accountant and payroll service, provides hands on support and training to groups who are managing money, setting up financial systems and require independent examinations or auditing. This year we worked with more than 85 groups in Halton & St Helens providing support in those areas.

We have worked in depth with a larger number of organisations this year, including 4 new start-ups with 230 individuals accessing learning and training events alone with many more on funding, capacity building and good governance. We have had contracts to work with Halton Community Radio and St Helens CAB and St Helens Third Sector Consortium to provide their back office services.

Funding as always is a key feature in our work and this year was no exception and so we were able to arrange a number of sessions in addition to an online funders fair where 50 individuals from a variety of groups could not only interact with a number of funders but also book one to ones with representatives of The Community Fund in addition to including funding updates within our e-bulletin.

We were pleased to be awarded some ESF funding to deliver a personal development programme to volunteers and beneficiaries of our membership, however, the initial start of the programme was postponed from November 2019 to August 2021 to ensure we ran the sessions at full capacity.

From the emergency response group during the pandemic many organisations were offering food provision for those in our communities that were vulnerable, shielding or found themselves financially impacted by the pandemic. Some of the groups were existing provision such as food bank and others who were new in their response to meeting the communities need in relation to food insecurities during the year. It was recognised to bring these groups together for peer support and some shared best practice activities and as a result the St Helens Borough Community Food Providers Alliance was formed with the aim of sharing knowledge and good practice, pooling of resources, forging links and identifying opportunities to develop provision to avoid duplication and target available resources to meet the needs of the communities they represent.

**Capability** - The focus of work here is the provision of Volunteer Centre services across the two Boroughs and the access to good quality, low-cost office accommodation to members and the local sector, in particular the growth of our Halton base as a hub for groups improving their access to us and their opportunity to network with each other.

This year both our local authorities have invested in volunteering and the wider work of the Volunteer Centre. Our online Volunteering Platform provides a more interactive approach for individuals and organisations in recruiting and managing their volunteers. 231 new people registered to volunteer in this year, alongside 707 people who have been supporting throughout the pandemic. 157 new opportunities were available to individuals interested in volunteering as services and activities restarted. Our new site had over 9,000 visitors and 60,000 page views.

This year our focus for recruitment was to utilise our online social media streams and link with grass roots groups supporting the communities through the pandemic as they reacted to ever changing needs of local people struggling with increased need of support around mental health, food poverty and isolation to name a few.

We also provided enhanced support to Volunteer Coordinators, providing regular virtual meetings to allow them to share their experiences, pick up tips around keeping themselves and their volunteers safe, how to keep communication channels open and learn how to get the most out of the volunteering platform in preparation for changes in restrictions.

During 2021 we continued to see a modified offer for our work with Warrington and Halton Teaching Hospitals Trust. At the start of the pandemic we had suspended all of our regular volunteering roles as the pandemic took hold. This was due to national guidance from NHS England and the Trust's Infection, Prevention and Control Team. In a similar way to the community response, we supported staff within the Trust who needed support with collecting donations to bring into the Community Hub (an outbuilding at the Trust). This year we supported the Vaccination clinic within the Trust, scheduling volunteers to support attendees through their vaccinations; restarted the support of our Discharge Suite; provided volunteers for the Wingman Lounge and restarted our much needed Wayfinders for patients and visitors to the Trust. Despite the limited role availability, we saw 111 new volunteer registrations and our volunteers gave over 5,000 hours of support.

Like other areas of work, the Include It Mersey programme suffered from the inability to hold face to face drop in sessions to support people who are digitally excluded. We supported the recruitment of volunteers who could provide remote support over the phone to individuals who needed it – adding this offer of help into the VCA support through the local authorities referrals. Regular contact with volunteers through virtual meetings took place to maintain communication and update on changes through the pandemic.

**Connectivity** – This area of work picks up our core functions of liaison, representation and strategic partnerships. We are also delivering work on marketing, communications and engagement to enable the sector to connect.

It's hard to recall a year when VCA has done a better job in bringing the VCFSE sectors together in Halton and St Helens. The St Helens Forum Meetings and Halton VCFSE Response meetings were greatly needed and provided our members with many vital opportunities to engage with the local authority, local health services and each other as we discussed best practice (in an ever changing environment), shared concerns, worries and planned a joint response to the challenges of the Pandemic.

VCA's staff team facilitated 4 St Helens Forum Meetings which were attended by 74 groups. They enjoyed relevant and timely presentations such as Sarah Bullock on the St Helens Together Strategy and Tanya Wilcock on the new work on Localities and Communities directorate of St Helens Borough Council.

Our Halton VCFSE Response meetings (held over Zoom) included representatives from over 40 different VCFSE organisations as well as Council Officers and colleagues from the Local NHS. We had guest speakers such as Cllr Chris Rowe (Mayor of Halton), Andy Davies (Clinical Chief Officer for NHS Halton CCG and updates on the Census 2021 and Complete Care Communities Project. The meetings were held on a monthly basis and over the year we facilitated 12 meetings.

Positive relationships blossomed with regular attendees commissioning services from each other and in one instance, sharing premises. Attendees were welcome to suggest topics for bonus meetings, such as the one held on VCFSE support for asylum seekers and refugees.

We have also continued to play a key role in work on accountable care systems and local plans relating to St Helens Cares and One Halton. As plans begin to develop this work has increased and there are a number of staff members supporting the involvement of the sector in these local structures including sending VCFSE reps to the One Halton Leadership Programme. We have continued our support for sector reps to take seats at key partnerships and on pieces of work.

Other Representation and Engagement work activities included:

Support of Lloyds Bank Foundation Activities (planning, promoting and attending workshops), facilitating the Feeding Halton Network, Feeding St Helens Network, Holiday Activity Fund Meetings in St Helens and Halton, the Halton Health and Wellbeing Board, NHS Halton CCG Engagement and Involvement Group, Halton MAST Testing Meetings and the Halton and Warrington Health Protection Board, St Helens People's Board, St Helens Inequalities Commission and a range of sub-groups connected to delivering local priorities.

We continued to promote the brilliant work of VCFSE organisations across St Helens and Halton via our website, fortnightly E-Bulletins and Twitter, Facebook and YouTube social media channels. At the start of the Pandemic, when information was changing on an almost hourly basis, we prepared a daily E-Bulletin which was a vital source of up-to-date, relevant information for our members.

The Pandemic forced us to rethink how we celebrated the work of Volunteers during Volunteers Week in June. Once again we did this by sending cards or gifts and created a series of podcasts which included interviews with individual volunteers, representatives of VCFSE organisations and the two local authorities.

Once again the VCA has continued to play a key role in supporting the work of the local Healthwatch in St Helens

**Financial review**

The statement of financial activities provides a summary of our income and expenditure for 2021-2022 and shows the previous year's comparative data.

Annual income decreased this year from £847,000 in 2021 to £805,000 in 2022 and our charitable expenditure increased this year from £662,000 in 2021 to £763,000 in 2022 resulting in a surplus for the year of £42,000.

**Reserves Policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Plans for future periods**

As we have seen some growth and the greater recognition of the impact of our work we want to use the next period to build on this and grow our activity and support for local groups in both Boroughs. It is our intention to secure funding to allow us greater capacity to support grass-roots involvement in the place based arrangements in both Boroughs and at the other end we want to continue to build on our work via the VS6 partnership and get the best out of that for groups in Halton & St Helens.

**Structure, governance and management**

The charity is a company limited by guarantee which was incorporated on 12 September 1990.

The company is governed by the Memorandum and Articles of Association which establish the objects and powers of the Charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| Dr J Hill, Chairman | |
| Mr M Fry | |
| Mrs P Meredith | |
| Mr H Patel | |
| Mr C Harris | (Resigned 7 February 2022) |
| Ms L Cogley | |
| Mr P Barlow, Treasurer | (Appointed 18 March 2022) |

**Appointment and induction of trustees**

Halton and St Helens Voluntary and Community Action (VCA) is a membership organisation and affiliated members of the organisation are entitled to nominate to the Board of Trustees at the AGM each year. We will invite or actively encourage applications from individuals from member organisations whose skills fit an identified gap on the Board. The Board is in the process of reviewing its processes and systems and has established a governance sub-group which is continuing to undertake this work.

**Trustee induction and training**

At present, new trustees are inducted into the organisation in the following way:

Potential new trustees are invited to attend an initial discussion with the Chair and Chief Officer, prior to applying to join the Board.

Invitation to attend the AGM, where new members will be elected. This is also an opportunity to meet other Board members.

Completion, with the Chair of the Trustee Induction Pack, which the board member then keeps as a manual.

Introduction to the staff team and tour of the VCA offices in St Helens, and St Marie's at Halton.

Attendance at an annual Board away day.

This process is regularly under review.

**Qualifying third party indemnity provisions**
**Third Party Indemnity Insurance**
Third party indemnity insurance is provided for Board Members as part of our package of insurance cover.

**Organisation**
The Board of Trustees is responsible for the administration of the charity. The day-to-day running of the organisation is delegated to the Chief Officer.

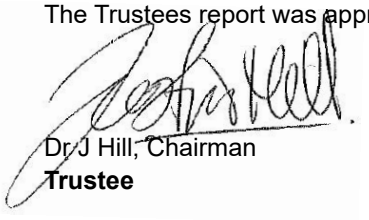
The full board meets quarterly. The Board has one key sub-committee of the Finance and General Purpose Committee, this also meets quarterly. The Policy and Resources and Personnel Committees meet as and when required. All sub-committees have terms of reference, which set out the operating framework for the 3 committees.

The organisation's policies and procedures set out the delegation of authority from the Board to the Chief Officer.

**Auditor**
In accordance with the company's articles, a resolution proposing that Jackson Stephen LLP be reappointed as auditor of the company will be put at a General Meeting.

**Disclosure of information to auditor**
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.



Dr J Hill, Chairman
**Trustee**

21 November 2022

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF TRUSTEES RESPONSIBILITIES

## *FOR THE YEAR ENDED 31 MARCH 2022*

The trustees, who are also the directors of Halton and St Helens Voluntary and Community Action for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## INDEPENDENT AUDITOR'S REPORT

## TO THE MEMBERS OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

**Opinion**

We have audited the financial statements of Halton and St Helens Voluntary and Community Action (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows 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; 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 charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 course of 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 for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees report has 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 charity 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of Trustees responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

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

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to, the Companies Act 2006, the Charities Act 2011, employment, pension and health and safety legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities' Statement of Recommended Practice.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE MEMBERS OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to management bias in accounting estimates and judgements and revenue recognition.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management about actual and potential litigation and claims, their policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition or non-recognition of provisions; and
- in addressing the risk of fraud through management override of controls: testing the appropriateness of journal entries; assessing whether the accounting estimates, judgements and decisions made by management are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://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.

**Peter Atkinson F.C.A. (Senior Statutory Auditor)**
**for and on behalf of Jackson Stephen LLP**

07/12/2022

**Chartered Accountants**
**Statutory Auditor**

James House
Stonecross Business Park
Yew Tree Way
Warrington
Cheshire
WA3 3JD

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2022*

**Current financial year**

| | Notes | Unrestricted funds 2022 £ | St Marie's designated funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Total 2021 £ |
|---|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | | |
| Donations and legacies | **3** | 56,298 | - | 1,696 | 57,994 | 82,102 |
| Charitable activities | **4** | 668,058 | - | 45,630 | 713,688 | 762,533 |
| Other income | **5** | 33,000 | - | - | 33,000 | 2,563 |
| **Total income** | | 757,356 | - | 47,326 | 804,682 | 847,198 |
| **Expenditure on:** | | | | | | |
| Charitable activities | **6** | 597,618 | 70,398 | 94,837 | 762,853 | 662,042 |
| **Net income/(expenditure) for the year/ Net movement in funds** | | 159,738 | (70,398) | (47,511) | 41,829 | 185,156 |
| Fund balances at 1 April 2021 | | 298,699 | 3,051,629 | 91,655 | 3,441,983 | 3,256,827 |
| **Fund balances at 31 March 2022** | | 458,437 | 2,981,231 | 44,144 | 3,483,812 | 3,441,983 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2022*

**Prior financial year**

| | Notes | Unrestricted funds 2021 £ | St Marie's designated funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | |
| Donations and legacies | **3** | 82,102 | - | - | 82,102 |
| Charitable activities | **4** | 587,355 | - | 175,178 | 762,533 |
| Other income | **5** | 2,563 | - | - | 2,563 |
| **Total income** | | 672,020 | - | 175,178 | 847,198 |
| **Expenditure on:** | | | | | |
| Charitable activities | **6** | 515,121 | 70,398 | 76,523 | 662,042 |
| Gross transfers between funds | | 6,447 | 553 | (7,000) | - |
| **Net income/(expenditure) for the year/ Net movement in funds** | | 163,346 | (69,845) | 91,655 | 185,156 |
| Fund balances at 1 April 2020 | | 135,353 | 3,121,474 | - | 3,256,827 |
| **Fund balances at 31 March 2021** | | 298,699 | 3,051,629 | 91,655 | 3,441,983 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## BALANCE SHEET

### *AS AT 31 MARCH 2022*

| | Notes | 2022 £ | 2022 £ | 2021 £ | 2021 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Intangible assets | **11** | | 14,310 | | - |
| Tangible assets | **12** | | 2,988,997 | | 3,051,629 |
| | | | 3,003,307 | | 3,051,629 |
| **Current assets** | | | | | |
| Debtors | **13** | 161,049 | | 137,323 | |
| Cash at bank and in hand | | 584,301 | | 276,983 | |
| | | 745,350 | | 414,306 | |
| **Creditors: amounts falling due within one year** | **14** | (264,845) | | (23,952) | |
| Net current assets | | | 480,505 | | 390,354 |
| **Total assets less current liabilities** | | | 3,483,812 | | 3,441,983 |
| **Funds of the charity** | | | | | |
| Restricted funds | **16** | | 44,144 | | 91,655 |
| Unrestricted funds | | | | | |
| Designated funds | **17** | 2,981,231 | | 3,051,629 | |
| General unrestricted funds | | 458,437 | | 298,699 | |
| | | | 3,439,668 | | 3,350,328 |
| | | | 3,483,812 | | 3,441,983 |

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

The financial statements were approved by the Trustees on 21 November 2022

Mr P Barlow, Treasurer
**Trustee**

**Company Registration No. 02539153**

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF CASH FLOWS

### *FOR THE YEAR ENDED 31 MARCH 2022*

| | Notes | 2022 £ | 2022 £ | 2021 £ | 2021 £ |
|---|---|---|---|---|---|
| **Cash flows from operating activities** | | | | | |
| Cash generated from operations | **22** | | 330,473 | | 143,805 |
| **Investing activities** | | | | | |
| Purchase of intangible assets | | (14,310) | | - | |
| Purchase of tangible fixed assets | | (8,845) | | - | |
| **Net cash used in investing activities** | | | (23,155) | | - |
| **Net cash used in financing activities** | | | - | | - |
| **Net increase in cash and cash equivalents** | | | 307,318 | | 143,805 |
| Cash and cash equivalents at beginning of year | | | 276,983 | | 133,178 |
| **Cash and cash equivalents at end of year** | | | 584,301 | | 276,983 |

**1 Accounting policies**

**Charity information**

Halton and St Helens Voluntary and Community Action is a private company limited by guarantee incorporated in England and Wales. The registered office is St Maries, Lugsdale Road, Widnes, Cheshire, WA8 6DB.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated unrestricted funds relate to funds that the trustees have designated for a particular project within the objectives of the charity.

**1.4 Income**

Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.

Where income has related expenditure (e.g. Healthwatch), the income and related expenditure are reported gross in the SOFA.

Bank interest is recognised when credited to the accounts.

Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

**1.5 Expenditure**

Expenditure is recognised on the accrual basis.

The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

**1 Accounting policies** **(Continued)**

**1.6 Intangible fixed assets other than goodwill**

Intangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of amortisation and any impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Website costs | Over 4 years on a straight line basis |

**1.7 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| St Marie's | Over 50 years on a straight line basis |
| Fixtures and fittings | Over 4 years on a straight line basis |
| Computers | Over 4 years on a straight line basis |
| Equipment | Over 4 years on a straight line basis |
| Leasehold property | Over 3 years on a straight line basis |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

**1.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**1 Accounting policies** **(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The key accounting estimate is depreciation.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

### 3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds |
|---|---|---|---|---|
| | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Donations and gifts | 3,536 | - | 3,536 | 7,952 |
| Grants receivable for core activities | 52,762 | 1,696 | 54,458 | 74,150 |
| | 56,298 | 1,696 | 57,994 | 82,102 |
| **Grants receivable for core activities** | | | | |
| Halton Borough Council | 41,900 | - | 41,900 | 38,700 |
| St Helens Borough Council | 10,452 | - | 10,452 | 10,452 |
| Lloyds Foundation | - | - | - | 12,000 |
| HBC, Halton Borough Council | - | - | - | 10,000 |
| Torus IT | - | - | - | 2,998 |
| Other | 410 | 1,696 | 2,106 | - |
| | 52,762 | 1,696 | 54,458 | 74,150 |

## 4 Charitable activities

| | Sector Support 2022 | Capability 2022 | Connectivity 2022 | Capacity 2022 | Total 2022 | Total 2021 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Performance related grants | 158,289 | 250,124 | 178,493 | 126,782 | 713,688 | 762,533 |
| Analysis by fund | | | | | | |
| Unrestricted funds | 158,289 | 231,374 | 169,313 | 109,082 | 668,058 | 587,355 |
| Restricted funds | - | 18,750 | 9,180 | 17,700 | 45,630 | 175,178 |
| | 158,289 | 250,124 | 178,493 | 126,782 | 713,688 | 762,533 |
| **Performance related grants** | | | | | | |
| St Helens MBC Healthwatch | - | - | 159,427 | - | 159,427 | 157,000 |
| St Helens MBC Health Engagement | 16,828 | - | - | - | 16,828 | 16,408 |
| St Helens MBC Localities Leadership | 10,000 | - | - | - | 10,000 | 10,000 |
| St Helens CCG | 21,264 | - | - | - | 21,264 | 20,733 |
| Halton CCG | 37,711 | - | - | - | 37,711 | 37,710 |
| Halton CCG Development Work | - | - | 9,886 | 9,886 | 19,772 | 19,772 |
| St Helens Council Volunteer Support | - | 29,980 | - | - | 29,980 | 28,275 |
| St Helens Council Volunteering Centre | - | | - | - | - | 40,985 |
| The National Lottery Fund | 50,000 | - | - | - | 50,000 | 69,740 |
| Warrington & Halton NHS Trust | - | 75,000 | - | - | 75,000 | 60,000 |
| Halton Council | - | - | - | - | - | 23,560 |
| NHS Women & Children's Partnership | - | - | - | - | - | 40,000 |
| Change, Grow, Live | - | 41,000 | - | - | 41,000 | 41,000 |
| Lloyds Bank Foundation | 18,276 | - | - | - | 18,276 | - |
| Sefton CVS | - | 6,264 | - | - | 6,264 | 4,136 |
| Conduit grant | - | - | 5,220 | 11,700 | 16,920 | 35,920 |
| NHS Charities Together (WVA) | - | - | - | 36,549 | 36,549 | - |
| Torus Foundation | - | - | - | 2,000 | 2,000 | - |

**4 Charitable activities** **(Continued)**

| | | | | | | |
|---|---|---|---|---|---|---|
| VOLA Consortium | - | - | - | 13,629 | 13,629 | - |
| Widnes Primary Care Network | - | 10,500 | - | - | 10,500 | - |
| Together Liverpool | - | - | - | 4,000 | 4,000 | - |
| WEA: ESF Community Grant | - | - | - | 9,459 | 9,459 | - |
| St Helens MBC Infection Control | - | - | - | 10,419 | 10,419 | - |
| VRU COP Grants | - | - | - | - | - | 40,000 |
| DEFRA Food grants | - | - | - | - | - | 45,000 |
| WBC Mens Mental Health | - | - | - | - | - | 14,260 |
| Rental Income | - | - | - | - | - | 3,414 |
| Training Income | - | - | - | - | - | 1,500 |
| Costs recovered | - | - | - | - | - | 1,293 |
| Community Accountancy | - | - | - | 25,526 | 25,526 | 23,680 |
| Other grants | 4,210 | 1,130 | 3,960 | 3,614 | 12,914 | 4,972 |
| Fees, Commissions and consulting | - | - | - | - | - | 23,175 |
| St Helens Council Covid Community Champions | - | 67,500 | - | - | 67,500 | - |
| HBC Community Covid Champions | - | 18,750 | - | - | 18,750 | - |
| | 158,289 | 250,124 | 178,493 | 126,782 | 713,688 | 762,533 |

**4 Charitable activities** **(Continued)**

**For the year ended 31 March 2021**

| | Sector support 2021 £ | Capability 2021 £ | Connectivity 2021 £ | Capacity 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|
| Performance related grants | 343,342 | 173,211 | 195,074 | 50,906 | 762,533 |
| Analysis by fund | | | | | |
| Unrestricted funds | 170,614 | 173,211 | 195,074 | 48,456 | 587,355 |
| Restricted funds | 172,728 | - | - | 2,450 | 175,178 |
| | 343,342 | 173,211 | 195,074 | 50,906 | 762,533 |

**4 Charitable activities** **(Continued)**

| | | | | | |
|---|---|---|---|---|---|
| **Performance related grants** | | | | | |
| St Helens MBC Healthwatch | - | - | 157,000 | - | 157,000 |
| St Helens MBC Health Engagement | - | - | 16,408 | - | 16,408 |
| St Helens MBC Localities Leadership | 10,000 | - | - | - | 10,000 |
| St Helens CCG | 20,733 | - | - | - | 20,733 |
| Halton CCG | 37,710 | - | - | - | 37,710 |
| Halton CCG Development Work | - | - | 9,886 | 9,886 | 19,772 |
| St Helens Council | - | 14,885 | - | 13,390 | 28,275 |
| St Helens Council Vol Centre | - | 40,985 | - | - | 40,985 |
| The National Lottery Fund | 69,740 | - | - | - | 69,740 |
| Warrington & Halton NHS Trust | - | 60,000 | - | - | 60,000 |
| Halton Council | - | 11,780 | 11,780 | - | 23,560 |
| NHS Women & Children's Partnership | 40,000 | - | - | - | 40,000 |
| Change, Grow, Live | - | 41,000 | - | - | 41,000 |
| Include IT BBO | - | 4,136 | - | - | 4,136 |
| Conduit grant | 33,470 | - | - | 2,450 | 35,920 |
| VRU COP Grants | 40,000 | - | - | - | 40,000 |
| DEFRA Food grants | 45,000 | - | - | - | 45,000 |
| WBC Mens Mental Health | 14,260 | - | - | - | 14,260 |
| Rental Income | 3,414 | - | - | - | 3,414 |
| Training Income | - | - | - | 1,500 | 1,500 |
| Costs recovered | 1,293 | - | - | - | 1,293 |
| Community Accountancy | - | - | - | 23,680 | 23,680 |
| Other grants | 4,972 | - | - | - | 4,972 |
| Fees, Commissions and consulting | 22,750 | 425 | - | - | 23,175 |
| | 343,342 | 173,211 | 195,074 | 50,906 | 762,533 |

**5 Other income**

| | **Unrestricted funds** | Unrestricted funds |
|---|---|---|
| | **2022** | 2021 |
| | **£** | £ |
| Other income | 33,000 | 2,563 |

Other income includes income of £363 (2021: £2,563) received from the Government's Coronavirus Job Retention Scheme grant in response to Covid-19.

## 6 Charitable activities

| | Sector Support 2022 £ | Capability 2022 £ | Connectivity 2022 £ | Capacity 2022 £ | St Marie's 2022 £ | Total 2022 £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|
| Staff costs | 142,685 | 92,733 | 122,539 | 107,709 | - | 465,666 | 399,249 |
| Depreciation and impairment | 270 | 270 | 270 | 269 | 70,398 | 71,477 | 70,398 |
| Staff health | 879 | 81 | 81 | 49 | - | 1,090 | 1,478 |
| Staff travel & training | 2,046 | 1,543 | 853 | 6,422 | - | 10,864 | 4,721 |
| Volunteer travel & training | - | 5,134 | 43 | - | - | 5,177 | 3,214 |
| Premises - rent / utilities | 3,921 | 5,227 | 6,534 | 5,228 | - | 20,910 | 22,849 |
| Premises - other | 2,869 | 3,836 | 4,804 | 7,087 | - | 18,596 | 7,146 |
| Printing, postage, stationery & telephone | 1,973 | 2,963 | 3,754 | 2,680 | - | 11,370 | 9,769 |
| IT support & infrastructure | 4,607 | 8,565 | 8,001 | 6,263 | - | 27,436 | 25,073 |
| Contracted work costs | 97,369 | 8,847 | - | 450 | - | 106,666 | 98,987 |
| Project related training and other costs | 1,905 | 940 | 36 | - | - | 2,881 | 55 |
| Subs, membership fees | 258 | 594 | 502 | 571 | - | 1,925 | 2,132 |
| Information & promotion | 1,355 | - | 3,981 | - | - | 5,336 | 2,664 |
| Insurance | 820 | 1,094 | 1,366 | 1,094 | - | 4,374 | 4,327 |
| Bank charges | 517 | - | - | - | - | 517 | 487 |
| | 261,474 | 131,827 | 152,764 | 137,822 | 70,398 | 754,285 | 652,549 |
| Share of governance costs (see note 7) | 8,568 | - | - | - | - | 8,568 | 9,493 |
| | 270,042 | 131,827 | 152,764 | 137,822 | 70,398 | 762,853 | 662,042 |

**6 Charitable activities** **(Continued)**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Analysis by fund** | | | | | | | |
| Unrestricted funds | 175,673 | 131,809 | 152,764 | 137,372 | - | 597,618 | 515,121 |
| St Marie's designated fund | - | - | - | - | 70,398 | 70,398 | 70,398 |
| Restricted funds | 94,369 | 18 | - | 450 | - | 94,837 | 76,523 |
| | 270,042 | 131,827 | 152,764 | 137,822 | 70,398 | 762,853 | 662,042 |

**6 Charitable activities** **(Continued)**

**For the year ended 31 March 2021**

| | Sector Support 2021 £ | Capability 2021 £ | Connectivity 2021 £ | Capacity 2021 £ | St Marie's 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|---|
| Staff costs | 141,458 | 100,597 | 122,021 | 35,173 | - | 399,249 |
| Depreciation and impairment | - | - | - | - | 70,398 | 70,398 |
| Staff health | 870 | 254 | 295 | 59 | - | 1,478 |
| Staff travel & training | 2,490 | 964 | 887 | 380 | - | 4,721 |
| Volunteer travel & training | - | 289 | 2,925 | - | - | 3,214 |
| Premises - rent / utilities | 22,849 | - | - | - | - | 22,849 |
| Premises - other | 7,146 | - | - | - | - | 7,146 |
| Printing, postage, stationery & telephone | 7,839 | 445 | 1,485 | - | - | 9,769 |
| IT support & infrastructure | 18,269 | 3,774 | 2,183 | 847 | - | 25,073 |
| Contracted work costs | 59,015 | 39,972 | - | - | - | 98,987 |
| Project related training and other costs | 55 | - | - | - | - | 55 |
| Subs, membership fees | 1,882 | 250 | - | - | - | 2,132 |
| Information & promotion | 150 | - | 2,514 | - | - | 2,664 |
| Insurance | 4,327 | - | - | - | - | 4,327 |
| Bank charges | 487 | - | - | - | - | 487 |
| | 266,837 | 146,545 | 132,310 | 36,459 | 70,398 | 652,549 |
| Share of governance costs (see note 7) | 9,493 | - | - | - | - | 9,493 |
| | 276,330 | 146,545 | 132,310 | 36,459 | 70,398 | 662,042 |

**6 Charitable activities** **(Continued)**

| | | | | | | |
|---|---|---|---|---|---|---|
| **Analysis by fund** | | | | | | |
| Unrestricted funds | 228,535 | 117,817 | 132,310 | 36,459 | - | 515,121 |
| St Marie's designated fund | - | - | - | - | 70,398 | 70,398 |
| Restricted funds | 47,795 | 28,728 | - | - | - | 76,523 |
| | 276,330 | 146,545 | 132,310 | 36,459 | 70,398 | 662,042 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

### 7 Support costs

| | Support costs | Governance costs | 2022 | 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Audit fees | - | 3,500 | 3,500 | 3,500 |
| Accountancy | - | 5,055 | 5,055 | 5,980 |
| Legal and professional | - | 13 | 13 | 13 |
| | - | 8,568 | 8,568 | 9,493 |
| Analysed between | | | | |
| Charitable activities | - | 8,568 | 8,568 | 9,493 |

Governance costs includes payments to the auditors of £3,500 (2021- £3,500) for audit fees.

### 8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

| **Fees payable to the charity's auditor** | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Audit of the charity's annual accounts | 3,500 | 3,500 |

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

| 2022 | 2021 |
|---|---|
| Number | Number |
| 20 | 16 |

**10 Employees** **(Continued)**

| Employment costs | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 423,341 | 357,655 |
| Social security costs | 31,231 | 30,947 |
| Other pension costs | 11,094 | 10,647 |
| Health Benefits | 1,090 | 1,478 |
| | 466,756 | 400,727 |

Key management of the charity received employee benefits (including pension contributions) totalling £84,659 (2021: £84,205).

No employee received remuneration in excess of £60,000 in either the current year or the previous year.

The company operates a company pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £11,094 (2021 - £10,647).

**11 Intangible fixed assets**

| | Website costs |
|---|---|
| | £ |
| **Cost** | |
| At 1 April 2021 | - |
| Additions - separately acquired | 14,310 |
| At 31 March 2022 | 14,310 |
| **Amortisation and impairment** | |
| At 1 April 2021 and 31 March 2022 | - |
| **Carrying amount** | |
| At 31 March 2022 | 14,310 |
| At 31 March 2021 | - |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

### 12 Tangible fixed assets

| | St Marie's | Fixtures and fittings | Computers | Equipment | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Cost** | | | | | |
| At 1 April 2021 | 3,519,916 | 12,479 | 41,981 | 5,490 | 3,579,866 |
| Additions | - | - | 8,845 | - | 8,845 |
| At 31 March 2022 | 3,519,916 | 12,479 | 50,826 | 5,490 | 3,588,711 |
| **Depreciation and impairment** | | | | | |
| At 1 April 2021 | 468,287 | 12,479 | 41,981 | 5,490 | 528,237 |
| Depreciation charged in the year | 70,398 | - | 1,079 | - | 71,477 |
| At 31 March 2022 | 538,685 | 12,479 | 43,060 | 5,490 | 599,714 |
| **Carrying amount** | | | | | |
| At 31 March 2022 | 2,981,231 | - | 7,766 | - | 2,988,997 |
| At 31 March 2021 | 3,051,629 | - | - | - | 3,051,629 |

### 13 Debtors

| | 2022 | 2021 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 147,199 | 86,973 |
| Prepayments and accrued income | 13,850 | 50,350 |
| | 161,049 | 137,323 |

### 14 Creditors: amounts falling due within one year

| | Notes | 2022 | 2021 |
|---|---|---|---|
| | | £ | £ |
| Other taxation and social security | | 10,022 | 8,364 |
| Deferred income | 15 | 235,388 | - |
| Trade creditors | | 11,693 | 6,752 |
| Other creditors | | 743 | 1,836 |
| Accruals and deferred income | | 6,999 | 7,000 |
| | | 264,845 | 23,952 |

### 15 Deferred income

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Other deferred income | 235,388 | - |

**15 Deferred income** **(Continued)**

Deferred income is included in the financial statements as follows:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Deferred income is included within: | | |
| Current liabilities | 235,388 | - |
| Movements in the year: | | |
| Deferred income at 1 April 2021 | - | 13,470 |
| Released from previous periods | - | (13,470) |
| Resources deferred in the year | 235,388 | - |
| Deferred income at 31 March 2022 | 235,388 | - |

Community Engagement Project funds of £100,000 have been deferred.

Community Covid Champions funds of £56,250 have been deferred.

Vine Street Mental Health Hub funds of £74,919 have been deferred.

Hosting funds of £4,219 have been deferred,

## 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | | Movement in funds | | |
|---|---|---|---|---|---|---|---|
| | Income | Expenditure | Transfers | Balance at 1 April 2021 | Income | Expenditure | Balance at 31 March 2022 |
| | £ | £ | £ | £ | £ | £ | £ |
| VRP small grants | 43,470 | (31,323) | - | 12,147 | - | (8,425) | 3,722 |
| WBC Men's Mental Health | 14,260 | (9,550) | - | 4,710 | - | (4,710) | - |
| DEFRA food grants | 45,000 | (3,200) | (5,000) | 36,800 | - | (27,668) | 9,132 |
| NHS Women & Children's Partnership | 39,998 | - | (2,000) | 37,998 | - | (37,998) | - |
| Together Liverpool | - | - | - | - | 4,000 | - | 4,000 |
| Torus Foundation | - | - | - | - | 2,000 | - | 2,000 |
| L Roberts | - | - | - | - | 16,920 | (11,700) | 5,220 |
| Other | - | - | - | - | 1,296 | (1,296) | - |
| 1000 Voices Surveys | - | - | - | - | 4,360 | (3,040) | 1,320 |
| Hack School CIC | 2,450 | (2,450) | - | - | - | - | - |
| LCVS Play 4 disabled grant | 30,000 | (30,000) | - | - | - | - | - |
| Covid Community Champions | - | - | - | - | 18,750 | - | 18,750 |
| | 175,178 | (76,523) | (7,000) | 91,655 | 47,326 | (94,837) | 44,144 |

## 17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Balance at 1 April 2020 | Resources expended | Transfers | Balance at 1 April 2021 | Resources expended | Balance at 31 March 2022 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| St Marie's | 3,121,474 | (70,398) | 553 | 3,051,629 | (70,398) | 2,981,231 |
| | 3,121,474 | (70,398) | 553 | 3,051,629 | (70,398) | 2,981,231 |

**18 Analysis of net assets between funds**

| | **Unrestricted funds** | **St Marie's** | **Restricted funds** | **Total** | Unrestricted funds | St Marie's | Restricted funds | Total |
|---|---|---|---|---|---|---|---|---|
| | **2022** | **2022** | **2022** | **2022** | 2021 | 2021 | 2021 | 2021 |
| | **£** | **£** | **£** | **£** | £ | £ | £ | £ |
| Fund balances at 31 March 2022 are represented by: | | | | | | | | |
| Intangible fixed assets | 14,310 | - | - | 14,310 | - | - | - | - |
| Tangible assets | 7,766 | 2,981,231 | - | 2,988,997 | - | 3,051,629 | - | 3,051,629 |
| Current assets/(liabilities) | 436,361 | - | 44,144 | 480,505 | 298,699 | - | 91,655 | 390,354 |
| | 458,437 | 2,981,231 | 44,144 | 3,483,812 | 298,699 | 3,051,629 | 91,655 | 3,441,983 |

**19 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Within one year | 2,700 | 2,700 |

**20 Related party transactions**

Halton Insurance Services provided insurance services to the charity during the year of £4,374 (2021: £4,327). A trustee is a director of this company.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisations), it is inevitable that transactions will take place with organisations in which a trustee may have an interest.

**21 Control**

The charity is controlled by the board of trustees.

**22 Cash generated from operations**

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Surplus for the year | 41,829 | 185,156 |
| Adjustments for: | | |
| Depreciation and impairment of tangible fixed assets | 71,477 | 70,398 |
| Movements in working capital: | | |
| (Increase) in debtors | (23,726) | (103,510) |
| Increase in creditors | 5,505 | 5,231 |
| Increase/(decrease) in deferred income | 235,388 | (13,470) |
| **Cash generated from operations** | 330,473 | 143,805 |

**23 Analysis of changes in net funds**

The charity had no debt during the year.

**HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**

England & Wales - Charity number 1106001

# Accounts

Charity Registration No. 1106001

Company Registration No. 02539153 (England and Wales)

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2021

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Dr J Hill, Chairman<br>Mr M Fry<br>Mrs P Meredith<br>Mr H Patel, Treasurer<br>Mr C Harris<br>Ms L Cogley |
| **Non-voting member** | Cllr E Jones |
| **Chief officer** | Mrs S Yeoman |
| **Charity number** | 1106001 |
| **Company number** | 02539153 |
| **Registered office** | St Marie's<br>Lugsdale Road<br>Widnes<br>Cheshire<br>WA8 6DB |
| **Auditor** | Jackson Stephen LLP<br>James House<br>Stonecross Business Park<br>Yew Tree Way<br>Warrington<br>Cheshire<br>WA3 3JD |
| **Bankers** | Unity Trust Bank<br>Nine Brindley Place<br>Birmingham<br>B1 2HB |
| **Solicitors** | Tickle Hall Cross<br>Carlton Chambers<br>25 Hardshaw Street<br>St Helens<br>Merseyside<br>WA10 1RP |
| **HR Advisors** | Ariadne Associates<br>The Mezzanine<br>10 Linnet Lane<br>Liverpool<br>Merseyside<br>L17 3BG |

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 31 MARCH 2021*

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 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) (effective 1 January 2019)".

**Objectives and activities**

Every year we begin the Trustees Annual Report by commenting on the challenging financial circumstances that we find ourselves in, but this financial year has been one like no other due to the impact of the Covid-19 pandemic.

This financial year saw us work in Halton & St Helens in a way that we have not previously done given the circumstances we were all in. At the start of 2020 we made a number of operational changes to ensure that the organisation could continue to deliver our work and activity. We implemented our business continuity plan and put in place arrangements for staff to work from home. This required a number of rapid changes with our IT provider who supported us to modify our telephony and our IT system. We have worked in this way since the start of the financial year. Throughout the year we have reviewed our Covid risk assessments for both buildings and, to allow some office based work, we have implemented safety arrangements so that staff and other tenants can use the space safely.

Alongside our own internal challenges and arrangements we understood that we would need to provide additional support to the VCFSE sector across Halton & St Helens as they managed the challenges that Covid presented.

In St Helens, working with St Helens Borough Council, we convened the Community Response Tactical group which brought together key VCFSE sector partners focused on providing support around volunteering, transport, food and advice for those impacted by Covid and the lockdowns. The group met twice weekly until September and then has continued to meet weekly and latterly monthly in order to ensure that we could co-ordinate community support in these areas. As part of this work with St Helens Borough Council our local campaign St Helens Together provided the umbrella for the work that the Council, partners and local people did during the Covid pandemic.

Our role in St Helens Together was to support the VCFSE sector and to lead on volunteering in particular. As part of that we launched our new volunteering platform Team Kinetic specifically for the COVID-19 response which helped in three main ways:

- As a vehicle to register any individual who wanted to help in their community throughout the pandemic.
- As a tool for organisations who needed urgent support from available volunteers to upload their COVID specific volunteering roles.
- With an inbuilt tool for one off community tasks that allowed those volunteers we had checked to pick up requests added by staff members of isolated / shielding residents who needed shopping essentials, dog walking and/or wellbeing phone calls.

At the end of September we had worked with the local VCSE sector to complete more than 32,000 activities including collecting shopping and support access to food, wellbeing calls, dog walking and collection of prescriptions.

In Halton we worked together with colleagues from the local authority to create a referral process and support network for residents who were unable to leave their homes due to the pandemic. We recruited volunteers who could look at requests for support (individual *Community Tasks* which VCA staff had posted on the Team Kinetic app) and then put themselves forward to complete them. As a result, over 700 tasks were successfully completed (including shopping trips, dog walks and wellbeing phone calls). We connected the local authority with VCFSE organisations who played a key role in the response such as the two Foodbanks, the British Red Cross and Age UK Mid Mersey. Our weekly zoom calls (covered in the Connectivity part of this report) brought the local sector together, building relationships and allowing VCFSE organisations to engage directly with the Council and CCG regarding the borough's Covid response.

Alongside these challenges we have consistently delivered a range of support to our members and partners across both Boroughs. During the year our reach with groups and contacts across Halton & St Helens stood at nearly 5,000, with just over 2,400 groups and organisations involved.

We were able to take advantage of a number of funding opportunities that arose to provide additional support to the sector during Covid. This meant we were able to continue to offer important services to groups including: community accountancy, payroll, training, funding advice, capacity building and volunteering brokerage. This year we undertook a total of 12,432 activities to support the work of local groups. We offered a bespoke development programme for groups based on the impact of Covid and what their most current requirements were. There were 356 opportunities for training, networking and learning, 227 sessions of capacity building and supported 45 groups with funding advice. There were 85 groups supported with community accountancy, payroll and financial support.

In addition to this, a considerable proportion of the organisation's work is focused on influencing, voice and representation on behalf of the sector. The Chief Executive Officer's work and that of some other team members focus on influencing, and voice locally, sub-regionally and on occasion nationally to ensure the members are represented. This has continued to be important despite Covid-19.

The Chief Executive Officer continues to play a key role in VS6, the Liverpool City Region body representing more than 8,500 groups across the LCR. This partnership has achieved representation for the sector on the Local Enterprise Partnership, the Cheshire and Merseyside Care Partnership and our independent Chair is Mayoral advisor to the city-regions Mayor. These are all key and important areas of influence for the sector and demonstrate some key successes. We are beginning to see this bring tangible benefits for local groups and the LCR Cares fund during Covid-19 and the inclusion of the sector in the Combined Authorities Recovery Plan are examples of this. In addition our Chief Executive Officer undertook a seconded role via VSNW to the Cheshire & Merseyside Health and Care Partnership to raise the profile of the work and role of the VCFSE sector during Covid and more recently on the integration agenda.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

Immediately relevant to local groups are our areas of focus in Halton and St Helens.

We continue to make the integration of health and social care a priority and work to involve the wider sector in the One Halton and St Helens Cares partnerships. In both Boroughs this work was well underway and the role of the sector was regularly acknowledged, supported and included. In St Helens we have started to support work on Localities and the role the sector can play in supporting population health improvements in neighbourhoods. In Halton, the work with Provider Alliance became more embedded. The start of the Covid-19 global pandemic caused some of this work to slow down but it began again in earnest following the changes to the legislation and the work to create a new Integrated Care System and partnerships in each of the places. The local responses to the pandemic were significantly improved due to the existing partnership working and we continue to engage on behalf of the sector and support groups and organisations to connect in.

**Core Team** – Our small core team provides support across the organisation and to the Board and manages the support we offer at St Marie's our building in Widnes. This has been impacted during this year due to a number of national lockdowns where our buildings were closed leading to an income reduction of 58%. This year we still managed to help 6 different organisations from all sectors to rent the rooms, some on more than one occasion and provided space for funders to meet with groups and organisations. We have also supported broader community activities including being a polling station, and hosted a meeting for the Liverpool City Region's Metro-Mayor and provided a mail collection service for Unlock Runcorn. During the year, we supported our tenants Halton Open to keep in touch with their members by providing telephony services whilst the building has been closed. Sam's Diamonds, who have a base in St Marie's, have taken over a second office to accommodate additional staff and Halton Carers Centre are continuing to use the building as an outreach base for their therapies and carers support in Widnes.

We have continued to support the sector by administering capacity building support with the addition of small investment pots. We continued to work with St Helens Borough Council and the CSP on the Violent Crime Communities of Practice. At the same time we worked with St Helens Council and the CHAMPS network to administer a small grants fund to groups who are supporting Men's Mental Health in St Helens.

**Capacity** – our capacity team provides a large share of the practical services and support to our members and the local sector. Our community accountant and payroll service, provides hands on support and training to groups who are managing money, setting up financial systems and require independent examinations or auditing. This year we worked with more than 80 groups in Halton & St Helens providing support in those areas.

We have worked in depth with a larger number of organisations this year, including 4 new start-ups with 230 individuals accessing learning and training events alone with many more on funding, capacity building and good governance. We have had contracts to work with Halton Community Radio and St Helens CAB and St Helens Third Sector Consortium to provide their back office services.

Funding as always is a key feature in our work and this year was no exception and so we were able to arrange a number of sessions in addition to an online funders fair where 50 individuals from a variety of groups could not only interact with a number of funders but also book one to ones with representatives of The Community Fund in addition to including funding updates within our e-bulletin.

We were pleased to be awarded some ESF funding to deliver a personal development programme to volunteers and beneficiaries of our membership however, the initial start of the programme was postponed from November 2019 to August 2021 to ensure we ran the sessions at full capacity.

From the emergency response group during the pandemic many organisations were offering food provision for those in our communities that were vulnerable, shielding or found themselves financially impacted by the pandemic. Some of the groups were existing provision such as food bank and others who were new in their response to meeting the communities need in relation to food insecurities during the year. It was recognised to bring these groups together for peer support and some shared best practice activities and as a result the St Helens Borough Community Food Providers Alliance was formed with the aim of sharing knowledge and good practice, pooling of resources, forging links and identifying opportunities to develop provision to avoid duplication and target available resources to meet the needs of the communities they represent.

**Capability** - The main focus of work here is the provision of Volunteer Centre services across the two Boroughs and the access to good, quality, low-cost office accommodation to members and the local sector, in particular the growth of our Halton base as a hub for groups improving their access to us and their opportunity to network with each other.

The Volunteer Centres were merged this year to provide one easy to access platform for all residents looking to volunteer. This year both our local authorities have invested in volunteering and the wider work of the Volunteer Centre. Our new online Volunteering Platform provides a more interactive approach for individuals and organisations in recruiting and managing their volunteers. 1,642 people registered to volunteer in this year. There was a huge reduction in the number of roles available as groups cancelled activities and services early in the year. Despite this, 800 volunteers were matched with at least 1 role, with many supporting up to 7 with only 76 opportunities live throughout the year. Volunteers recorded 7,088 hours of support.

This year our focus for recruitment was to utilise our online social media streams and link with grass roots groups supporting the communities through the pandemic as they reacted to ever changing needs of local people struggling with increased need of support around mental health, food poverty and isolation to name a few.

We also provided enhanced support to Volunteer Coordinators, providing regular virtual meetings to allow them to share their experiences, pick up tips around keeping themselves and their volunteers safe, how to keep communication channels open and learn how to get the most out of the volunteering platform in preparation for changes in restrictions.

During 2020/21 we saw a modified offer for our work with Warrington and Halton Teaching Hospitals Trust. Early in the year we suspended all of our regular volunteering roles as the pandemic took hold as a result of national guidance from NHS England and the Trust's Infection, Prevention and Control Team. In a similar way to the community response, we supported staff within the Trust who needed support with collecting donations to bring into the quickly created Community Hub (an outbuilding at the Trust). We also explored other ways that volunteers could help remotely and quickly recruiting 25 volunteers to support a reading panel to review Trust publications in the interim. By June we worked with the Trust to put together a volunteering restart plan taking into account the challenges of the pandemic waves. Some non-clinical roles were introduced to support the Trust in encouraging mask wearing and directing and as time moved on we supported the vaccine clinics at the Trust with volunteers as guides. For those volunteers who could not restart regular contact was made with online zoom meetings and weekly emails to keep them up to date with information and changes.

Like other areas of work, the Include It Mersey programme suffered from the inability to hold face to face drop in sessions to support people who are digitally excluded. We supported the recruitment of volunteers who could provide remote support over the phone to individuals who needed it – adding this offer of help into the VCA support through the local authorities referrals. Regular contact with volunteers through virtual meetings took place to maintain communication and update on changes through the pandemic.

**Connectivity** – This area of work picks up our core functions of liaison, representation and strategic partnerships. We are also delivering work on marketing, communications and engagement to enable the sector to connect.

It's hard to recall a year when VCA has done a better job in bringing the VCFSE sectors together in Halton and St Helens. The St Helens Forum Meetings and Halton VCFSE Response meetings were greatly needed and provided our members with many vital opportunities to engage with the local authority, local health services and each other as we discussed best practice (in an ever changing environment), shared concerns, worries and planned a joint response to the challenges of the Pandemic.

VCA's staff team facilitated 4 St Helens Forum Meetings which were attended by 36 groups. They enjoyed relevant and timely presentations such as Sarah Blackie (from the National Lottery Community Fund) on the Coronavirus Community Support Fund. Sarah Bullock (from St Helens Council) joined meetings to discuss the St Helens Together Community Response to the pandemic and attendees were consulted on items such as the St Helens Outbreak Management Plan, the St Helens Borough Strategy and importantly the development of the St Helens Together Strategy.

Our Halton VCFSE Response meetings (held over Zoom) included representatives from over 40 different VCFSE organisations as well as Council Officers and colleagues from the Local NHS. We had guest speakers such as David Parr (Chief Officer, Halton Borough Council), Colin Scales (Chief Exec, Bridgewater NHS Trust) and Mike Amesbury (MP for Weaver Vale). Initially the meetings were held on a weekly basis, but to make sure they remained relevant, we moved them to a fortnightly basis in December 2020. Over the year, we facilitated 30 meetings. Positive relationships blossomed with regular attendees commissioning services from each other and in one instance, sharing premises. Attendees were welcome to suggest topics for bonus meetings, such as the one held on VCFSE support for asylum seekers and refugees.

We have also continued to play a key role in work on accountable care systems and local plans relating to St Helens Cares and One Halton. As plans begin to develop this work has increased and there are a number of staff members supporting the involvement of the sector in these local structures including sending VCFSE reps to the One Halton Leadership Programme. We have continued our support for sector reps to take seats at key partnerships and on pieces of work.

Other Representation and Engagement work activities included:

Support of Lloyds Bank Foundation Activities (planning, promoting and attending workshops), facilitating the Feeding Halton Network, Feeding St Helens Network, Holiday Activity Fund Meetings in St Helens and Halton, the Halton Health and Wellbeing Board, NHS Halton CCG Engagement and Involvement Group, Halton MAST Testing Meetings and the Halton and Warrington Health Protection Board.

We continued to promote the brilliant work of VCFSE organisations across St Helens and Halton via our website, fortnightly E-Bulletins and Twitter, Facebook and YouTube social media channels. At the start of the Pandemic, when information was changing on an almost hourly basis, we prepared a daily E-Bulletin which was a vital source of up-to-date, relevant information for our members.

The Pandemic forced us to rethink how we celebrated the work of Volunteers during Volunteers Week in June. We did this by sending cards or gifts and created a series of podcasts which included interviews with individual volunteers, representatives of VCFSE organisations and the two local authorities.

Once again the VCA has continued to play a key role in supporting the work of the local Healthwatch in St Helens.

**Financial review**

The statement of financial activities provides a summary of our income and expenditure 2020-2021 and shows the previous year's comparative data.

Annual income increased this year from £577,000 in 2020 to £847,000. This is mainly due to an increase in conduit grants received. Despite this our charitable expenditure only slightly increased up to £662,000 resulting in a surplus for the year of £185,000.

**Reserves Policy**
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Future Plans**
As we left the financial year our organisation like the rest of the world was faced with the global pandemic. This meant that any plans for the coming financial year that we had have been paused. We began to facilitate our members in both Boroughs as part of the response to Covid-19. We implemented a programme of working from home to keep our staff safe and enable us to continue to deliver our services. One key outcome has been the increase in opportunities to secure funding to support the local Covid efforts in both Halton & St Helens which will be hugely helpful for the organisation and supports our short-term sustainability.

Maintaining adequate levels of funding to continue to operate and grow will be a key challenge and area of focus for the coming year.

**Structure, governance and management**
The charity is a company limited by guarantee which was incorporated on 12 September 1990.

The company is governed by the Memorandum and Articles of Association which establish the objects and powers of the Charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Dr J Hill, Chairman
Mr M Fry
Mrs P Meredith
Mr H Patel, Treasurer
Mr C Harris
Ms L Cogley

**Appointment and induction of trustees**
Halton and St Helens Voluntary and Community Action (VCA) is a membership organisation and affiliated members of the organisation are entitled to nominate to the Board of Trustees at the AGM each year. We will invite or actively encourage applications from individuals from member organisations whose skills fit an identified gap on the Board. The Board is in the process of reviewing its processes and systems and has established a governance sub-group to undertake this work.

**Trustee induction and training**
At present, new trustees are inducted into the organisation in the following way:

Potential new trustees are invited to attend an initial discussion with the Chair and Chief Officer, prior to applying to join the Board.

Invitation to attend the AGM, where new members will be elected. This is also an opportunity to meet other Board members.

Completion, with the Chair of the Trustee Induction Pack, which the board member then keeps as a manual.

Introduction to the staff team and tour of the VCA offices in St Helens, and St Marie's at Halton.

Attendance at an annual Board away day.

This process is regularly under review.

**Third Party Indemnity Insurance**
Third party indemnity insurance is provided for Board Members as part of our package of insurance cover.

**Organisation**
The Board of Trustees is responsible for the administration of the charity. The day-to-day running of the organisation is delegated to the Chief Officer.

The full board meets quarterly. The Board has one key sub-committee of the Finance and General Purpose Committee, this also meets quarterly. The Policy and Resources and Personnel Committees meet as and when required. All sub-committees have terms of reference, which set out the operating framework for the 3 committees.

The organisation's policies and procedures set out the delegation of authority from the Board to the Chief Officer.

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

**Statement of Trustees responsibilities**

The trustees, who are also the directors of Halton and St Helens Voluntary and Community Action for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

**Auditor**

The auditor, Jackson Stephen LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

**Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.

**Dr J Hill, Chairman**
Trustee
Dated: 26 November 2021

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## INDEPENDENT AUDITOR'S REPORT

## TO THE TRUSTEES OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

### Opinion

We have audited the financial statements of Halton and St Helens Voluntary and Community Action (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 FRS 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, 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 charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 course of 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.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE TRUSTEES OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

**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 has 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 charity 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of Trustees responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

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

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to, the Companies Act 2006, the Charities Act 2011, employment, pension and health and safety legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities' Statement of Recommended Practice.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE TRUSTEES OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to management bias in accounting estimates and judgements.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management about actual and potential litigation and claims, their policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition or non-recognition of provisions; and
- in addressing the risk of fraud through management override of controls: testing the appropriateness of journal entries; assessing whether the accounting estimates, judgements and decisions made by management are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE TRUSTEES OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

**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 auditors' 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.

E. P. Atkinson

**Peter Atkinson F.C.A. (Senior Statutory Auditor)**
**for and on behalf of Jackson Stephen LLP**

15/12/2021

**Chartered Accountants**
**Statutory Auditor**

James House
Stonecross Business Park
Yew Tree Way
Warrington
Cheshire
WA3 3JD

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2021*

**Current financial year**

| | Notes | Unrestricted funds 2021 £ | St Marie's designated funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Total 2020 £ |
|---|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | | |
| Donations and legacies | 3 | 82,102 | - | - | 82,102 | 48,457 |
| Charitable activities | 4 | 587,355 | - | 175,178 | 762,533 | 528,306 |
| Other income | 5 | 2,563 | - | - | 2,563 | - |
| **Total income** | | 672,020 | - | 175,178 | 847,198 | 576,763 |
| **Expenditure on:** | | | | | | |
| Charitable activities | 6 | 515,121 | 70,398 | 76,523 | 662,042 | 631,699 |
| **Net incoming/(outgoing) resources before transfers** | | 156,899 | (70,398) | 98,655 | 185,156 | (54,936) |
| Gross transfers between funds | | 6,447 | 553 | (7,000) | - | - |
| **Net income/(expenditure) for the year/ Net movement in funds** | | 163,346 | (69,845) | 91,655 | 185,156 | (54,936) |
| Fund balances at 1 April 2020 | | 135,353 | 3,121,474 | - | 3,256,827 | 3,311,763 |
| **Fund balances at 31 March 2021** | | 298,699 | 3,051,629 | 91,655 | 3,441,983 | 3,256,827 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2021*

**Prior financial year**

| | Notes | Unrestricted funds 2020 £ | St Marie's designated funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | |
| Donations and legacies | 3 | 48,457 | - | - | 48,457 |
| Charitable activities | 4 | 487,898 | - | 40,408 | 528,306 |
| **Total income** | | 536,355 | - | 40,408 | 576,763 |
| **Expenditure on:** | | | | | |
| Charitable activities | 6 | 520,283 | 70,154 | 41,262 | 631,699 |
| **Net incoming/(outgoing) resources before transfers** | | 16,072 | (70,154) | (854) | (54,936) |
| **Net income/(expenditure) for the year/ Net movement in funds** | | 16,072 | (70,154) | (854) | (54,936) |
| Fund balances at 1 April 2019 | | 119,281 | 3,191,628 | 854 | 3,311,763 |
| **Fund balances at 31 March 2020** | | 135,353 | 3,121,474 | - | 3,256,827 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## BALANCE SHEET

### *AS AT 31 MARCH 2021*

| | Notes | 2021 £ | 2021 £ | 2020 £ | 2020 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 11 | | 3,051,629 | | 3,122,027 |
| **Current assets** | | | | | |
| Debtors | 12 | 137,323 | | 33,813 | |
| Cash at bank and in hand | | 276,983 | | 133,178 | |
| | | 414,306 | | 166,991 | |
| **Creditors: amounts falling due within one year** | 13 | (23,952) | | (32,191) | |
| Net current assets | | | 390,354 | | 134,800 |
| **Total assets less current liabilities** | | | 3,441,983 | | 3,256,827 |
| **Funds of the charity** | | | | | |
| Restricted funds | 15 | | 91,655 | | - |
| St Marie's - designated fund | | | 3,051,629 | | 3,121,474 |
| Unrestricted funds | | | 298,699 | | 135,353 |
| | | | 3,441,983 | | 3,256,827 |

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

The financial statements were approved by the Trustees on 26 November 2021

Mr H Patel, Treasurer
**Trustee**

**Company Registration No. 02539153**

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF CASH FLOWS

### *FOR THE YEAR ENDED 31 MARCH 2021*

| | Notes | 2021 £ | 2021 £ | 2020 £ | 2020 £ |
|---|---|---|---|---|---|
| **Cash flows from operating activities** | | | | | |
| Cash generated from operations | 19 | | 143,805 | | 26,887 |
| **Net cash used in investing activities** | | | - | | - |
| **Net cash used in financing activities** | | | - | | - |
| **Net increase in cash and cash equivalents** | | | 143,805 | | 26,887 |
| Cash and cash equivalents at beginning of year | | | 133,178 | | 106,291 |
| **Cash and cash equivalents at end of year** | | | 276,983 | | 133,178 |

## NOTES TO THE FINANCIAL STATEMENTS

### *FOR THE YEAR ENDED 31 MARCH 2021*

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**1 Accounting policies**

**Charity information**

Halton and St Helens Voluntary and Community Action is a private company limited by guarantee incorporated in England and Wales. The registered office is St Maries, Lugsdale Road, Widnes, Cheshire, WA8 6DB.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated unrestricted funds relate to funds that the trustees have designated for a particular project within the the objectives of the charity.

**1.4 Income**

Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.

Where income has related expenditure (e.g. Healthwatch), the income and related expenditure are reported gross in the SOFA.

Bank interest is recognised when credited to the accounts.

Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated deferred income.

**1.5 Expenditure**

Expenditure is recognised on the accrual basis.

The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

**1 Accounting policies** **(Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| St Marie's | Over 50 years on a straight line basis |
| Fixtures and fittings | Over 4 years on a straight line basis |
| Computers | Over 4 years on a straight line basis |
| Equipment | Over 4 years on a straight line basis |
| Leasehold property | Over 3 years on a straight line basis |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**1 Accounting policies** **(Continued)**

***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The key accounting estimate is depreciation.

## 3 Donations and legacies

| | Unrestricted funds | Unrestricted funds |
|---|---|---|
| | **2021** | 2020 |
| | **£** | £ |
| Donations and gifts | 7,952 | 500 |
| Grants receivable for core activities | 74,150 | 47,957 |
| | 82,102 | 48,457 |
| **Grants receivable for core activities** | | |
| Halton Borough Council | 38,700 | 37,505 |
| St Helens Borough Council | 10,452 | 10,452 |
| Lloyds Foundation | 12,000 | - |
| HBC, Halton Borough Council | 10,000 | - |
| Torus IT | 2,998 | - |
| | 74,150 | 47,957 |

## 4 Charitable activities

| | Sector Support 2021 | Capability 2021 | Connectivity 2021 | Capacity 2021 | Total 2021 | Total 2020 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Performance related grants | 343,342 | 173,211 | 195,074 | 50,906 | 762,533 | 528,306 |
| Analysis by fund | | | | | | |
| Unrestricted funds | 170,614 | 173,211 | 195,074 | 48,456 | 587,355 | 487,898 |
| Restricted funds | 172,728 | - | - | 2,450 | 175,178 | 40,408 |
| | 343,342 | 173,211 | 195,074 | 50,906 | 762,533 | 528,306 |
| **Performance related grants** | | | | | | |
| St Helens MBC Healthwatch | - | - | 157,000 | - | 157,000 | 168,000 |
| St Helens MBC Health Engagement | - | - | 16,408 | - | 16,408 | 12,408 |
| St Helens MBC Public Health | - | - | - | - | - | 4,000 |
| St Helens MBC Volunteer Kinetic | - | - | - | - | - | 3,000 |
| St Helens MBC Localities Leadership | 10,000 | - | - | - | 10,000 | 4,166 |
| Cheshire PCC | - | - | - | - | - | 6,500 |
| St Helens CCG | 20,733 | - | - | - | 20,733 | 20,733 |
| Halton CCG | 37,710 | - | - | - | 37,710 | 43,750 |
| Halton CCG Development work | - | - | 9,886 | 9,886 | 19,772 | 12,940 |
| Helena Partnerships | - | - | - | - | - | 24,000 |
| St Helens 3rd Sector Cons | - | - | - | - | - | 1,500 |
| St Helens Council | - | 14,885 | - | 13,390 | 28,275 | - |
| St Helens Council Vol Centre | - | 40,985 | - | - | 40,985 | - |
| The National Lottery Fund | 69,740 | - | - | - | 69,740 | - |
| Warrington & Halton NHS Trust | - | 60,000 | - | - | 60,000 | 26,140 |
| Halton Council | - | 11,780 | 11,780 | - | 23,560 | - |
| NHS Women & Children's Partnership | 40,000 | - | - | - | 40,000 | - |

**4 Charitable activities** **(Continued)**

| | | | | | | |
|---|---|---|---|---|---|---|
| Change, Grow, Live | - | 41,000 | - | - | 41,000 | 41,000 |
| Include IT BBO | - | 4,136 | - | - | 4,136 | 20,971 |
| Conduit grant | 33,470 | - | - | 2,450 | 35,920 | - |
| CLORE | - | - | - | - | - | 6,750 |
| WEA: ESF Community Grant | - | - | - | - | - | 4,566 |
| BIFFA | - | - | - | - | - | 4,202 |
| VRU COP Grants | 40,000 | - | - | - | 40,000 | 56,530 |
| DEFRA Food grants | 45,000 | - | - | - | 45,000 | - |
| WBC Mens Mental Health | 14,260 | - | - | - | 14,260 | 3,000 |
| Rental Income | 3,414 | - | - | - | 3,414 | 18,169 |
| Training Income | - | - | - | 1,500 | 1,500 | 4,690 |
| Costs recovered | 1,293 | - | - | - | 1,293 | 458 |
| Community Accountancy | - | - | - | 23,680 | 23,680 | 25,574 |
| Other grants | 4,972 | - | - | - | 4,972 | - |
| Fees, Commissions and consulting | 22,750 | 425 | - | - | 23,175 | 15,259 |
| | 343,342 | 173,211 | 195,074 | 50,906 | 762,533 | 528,306 |

**4 Charitable activities** **(Continued)**

**For the year ended 31 March 2020**

| | Sector support | Capability | Connectivity | Capacity | Total 2020 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Performance related grants | 164,539 | 112,876 | 204,219 | 46,672 | 528,306 |
| Analysis by fund | | | | | |
| Unrestricted funds | 164,539 | 88,876 | 204,219 | 30,264 | 487,898 |
| Restricted funds | - | 24,000 | - | 16,408 | 40,408 |
| | 164,539 | 112,876 | 204,219 | 46,672 | 528,306 |

**4 Charitable activities** **(Continued)**

| | | | | | |
|---|---|---|---|---|---|
| **Performance related grants** | | | | | |
| St Helens MBC Healthwatch | - | - | 168,000 | - | 168,000 |
| St Helens MBC Health Engagement | - | - | - | 12,408 | 12,408 |
| St Helens MBC Public Health | - | - | - | 4,000 | 4,000 |
| St Helens MBC Volunteer Kinetic | 3,000 | - | - | - | 3,000 |
| St Helens MBC Localities Leadership | 4,166 | - | - | - | 4,166 |
| Cheshire PCC | 6,500 | - | - | - | 6,500 |
| St Helens CCG | 20,733 | - | - | - | 20,733 |
| Halton CCG | 24,250 | - | 19,500 | - | 43,750 |
| Halton CCG Development work | - | - | 12,940 | - | 12,940 |
| Helena Partnerships | - | 24,000 | - | - | 24,000 |
| St Helens 3rd Sector Cons | 1,500 | - | - | - | 1,500 |
| Warrington & Halton NHS Trust | - | 26,140 | - | - | 26,140 |
| Change, Grow, Live | - | 41,000 | - | - | 41,000 |
| Include IT BBO | - | 20,971 | - | - | 20,971 |
| CLORE | 6,750 | - | - | - | 6,750 |
| WEA: ESF Community Grant | 4,566 | - | - | - | 4,566 |
| BIFFA | 4,202 | - | - | - | 4,202 |
| VRU COP Grants | 56,530 | - | - | - | 56,530 |
| WBC Mens Mental Health | 3,000 | - | - | - | 3,000 |
| Rental Income | 18,169 | - | - | - | 18,169 |
| Training Income | - | - | - | 4,690 | 4,690 |
| Costs recovered | 458 | - | - | - | 458 |
| Community Accountancy | - | - | - | 25,574 | 25,574 |
| Fees, Commissions and consulting | 10,715 | 765 | 3,779 | - | 15,259 |
| | 164,539 | 112,876 | 204,219 | 46,672 | 528,306 |

## 5 Other income

| | Unrestricted funds | Total |
|---|---|---|
| | **2021** | 2020 |
| | **£** | £ |
| Other income | 2,563 | - |

Other income includes income of £2,563 received from the Government's Job Retention Scheme in response to Covid-19.

**6 Charitable activities**

| | Sector Support 2021 £ | Capability 2021 £ | Connectivity 2021 £ | Capacity 2021 £ | St Marie's 2021 £ | Total 2021 £ | Total 2020 £ |
|---|---|---|---|---|---|---|---|
| Staff costs | 141,458 | 100,597 | 122,021 | 35,173 | - | 399,249 | 412,077 |
| Depreciation and impairment | - | - | - | - | 70,398 | 70,398 | 70,154 |
| Staff health | 870 | 254 | 295 | 59 | - | 1,478 | 815 |
| Staff travel & training | 2,490 | 964 | 887 | 380 | - | 4,721 | 5,780 |
| Volunteer travel & training | - | 289 | 2,925 | - | - | 3,214 | 8,501 |
| Premises - rent / utilities | 22,849 | - | - | - | - | 22,849 | 21,952 |
| Premises - other | 7,146 | - | - | - | - | 7,146 | 6,074 |
| Printing, postage, stationery & telephone | 7,839 | 445 | 1,485 | - | - | 9,769 | 11,214 |
| IT support & infrastructure | 18,269 | 3,774 | 2,183 | 847 | - | 25,073 | 17,436 |
| Literature & software | - | - | - | - | - | - | 2,586 |
| Meeting, outreach events | - | - | - | - | - | - | 2,732 |
| Contracted work costs | 59,015 | 39,972 | - | - | - | 98,987 | 50,402 |
| Project related training and other costs | 55 | - | - | - | - | 55 | 1,500 |
| Subs, membership fees | 1,882 | 250 | - | - | - | 2,132 | 2,220 |
| Information & promotion | 150 | - | 2,514 | - | - | 2,664 | 4,040 |
| Insurance | 4,327 | - | - | - | - | 4,327 | 5,238 |
| Bank charges | 487 | - | - | - | - | 487 | 571 |
| | 266,837 | 146,545 | 132,310 | 36,459 | 70,398 | 652,549 | 623,292 |
| Share of governance costs (see note 7) | 9,493 | - | - | - | - | 9,493 | 8,407 |
| | 276,330 | 146,545 | 132,310 | 36,459 | 70,398 | 662,042 | 631,699 |

**6 Charitable activities** **(Continued)**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Analysis by fund** | | | | | | | |
| Unrestricted funds | 228,535 | 117,817 | 132,310 | 36,459 | - | 515,121 | 520,283 |
| St Marie's designated fund | - | - | - | - | 70,398 | 70,398 | 70,154 |
| Restricted funds | 47,795 | 28,728 | - | - | - | 76,523 | 41,262 |
| | 276,330 | 146,545 | 132,310 | 36,459 | 70,398 | 662,042 | 631,699 |

**6 Charitable activities** **(Continued)**

**For the year ended 31 March 2020**

| | Sector Support | Capability | Connectivity | Capacity | St Marie's | Total 2020 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 141,772 | 114,313 | 127,339 | 28,653 | - | 412,077 |
| Depreciation and impairment | - | - | - | - | 70,154 | 70,154 |
| Staff health | 243 | 260 | 260 | 52 | - | 815 |
| Staff travel & training | 2,683 | 1,016 | 1,759 | 322 | - | 5,780 |
| Volunteer travel & training | 303 | 2,840 | 5,358 | - | - | 8,501 |
| Premises - rent / utilities | 21,952 | - | - | - | - | 21,952 |
| Premises - other | 6,074 | - | - | - | - | 6,074 |
| Printing, postage, stationery & telephone | 10,250 | 498 | 434 | 32 | - | 11,214 |
| IT support & infrastructure | 14,444 | 2,580 | 402 | 10 | - | 17,436 |
| Literature & software | 2,586 | - | - | - | - | 2,586 |
| Meeting, outreach events | 1,604 | 559 | 569 | - | - | 2,732 |
| Contracted work costs | 50,402 | - | - | - | - | 50,402 |
| Project related training and other costs | 1,000 | 500 | - | - | - | 1,500 |
| Subs, membership fees | 2,207 | - | 13 | - | - | 2,220 |
| Information & promotion | 1,265 | - | 2,775 | - | - | 4,040 |
| Insurance | 5,238 | - | - | - | - | 5,238 |
| Bank charges | 571 | - | - | - | - | 571 |
| | 262,594 | 122,566 | 138,909 | 29,069 | 70,154 | 623,292 |
| Share of governance costs (see note 7) | 8,407 | - | - | - | - | 8,407 |
| | 271,001 | 122,566 | 138,909 | 29,069 | 70,154 | 631,699 |

**6 Charitable activities** **(Continued)**

| | | | | | | |
|---|---|---|---|---|---|---|
| **Analysis by fund** | | | | | | |
| Unrestricted funds | 271,001 | 98,566 | 138,055 | 12,661 | - | 520,283 |
| Endowment funds - designated | - | - | - | - | 70,154 | 70,154 |
| St Marie's designated fund | - | 24,000 | 854 | 16,408 | - | 41,262 |
| | 271,001 | 122,566 | 138,909 | 29,069 | 70,154 | 631,699 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

### 7 Support costs

| | Support costs | Governance costs | 2021 | Support costs | Governance costs | 2020 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Audit fees | - | 3,500 | 3,500 | - | 3,500 | 3,500 |
| Accountancy | - | 5,980 | 5,980 | - | 4,894 | 4,894 |
| Legal and professional | - | 13 | 13 | - | 13 | 13 |
| | - | 9,493 | 9,493 | - | 8,407 | 8,407 |
| Analysed between | | | | | | |
| Charitable activities | - | 9,493 | 9,493 | - | 8,407 | 8,407 |

Governance costs includes payments to the auditors of £3,500 (2020- £3,500) for audit fees.

### 8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

| **Fees payable to the charity's auditor** | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Audit of the charity's annual accounts | 3,500 | 3,500 |

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

| 2021 | 2020 |
|---|---|
| Number | Number |
| 16 | 15 |

## 10 Employees (Continued)

| Employment costs | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 357,655 | 345,850 |
| Social security costs | 30,947 | 29,678 |
| Other pension costs | 10,647 | 11,986 |
| Health Benefits | 1,478 | 815 |
| Redundancy costs | - | 24,563 |
| | 400,727 | 412,892 |

Key management of the charity received employee benefits (including pension contributions) totalling £84,205 (2020: £78,721).

The company operates a company pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £10,647 (2020 - £11,986).

## 11 Tangible fixed assets

| | St Marie's | Fixtures and fittings | Computers | Equipment | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Cost** | | | | | |
| At 1 April 2020 | 3,519,916 | 13,585 | 65,937 | 12,963 | 3,612,401 |
| Disposals | - | (1,106) | (23,956) | (7,473) | (32,535) |
| At 31 March 2021 | 3,519,916 | 12,479 | 41,981 | 5,490 | 3,579,866 |
| **Depreciation and impairment** | | | | | |
| At 1 April 2020 | 397,889 | 13,585 | 65,937 | 12,963 | 490,374 |
| Depreciation charged in the year | 70,398 | - | - | - | 70,398 |
| Eliminated in respect of disposals | - | (1,106) | (23,956) | (7,473) | (32,535) |
| At 31 March 2021 | 468,287 | 12,479 | 41,981 | 5,490 | 528,237 |
| **Carrying amount** | | | | | |
| At 31 March 2021 | 3,051,629 | - | - | - | 3,051,629 |
| At 31 March 2020 | 3,122,027 | - | - | - | 3,122,027 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

### 12 Debtors

| | 2021 | 2020 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 86,973 | 30,215 |
| Prepayments and accrued income | 50,350 | 3,598 |
| | 137,323 | 33,813 |

### 13 Creditors: amounts falling due within one year

| | Notes | 2021 | 2020 |
|---|---|---|---|
| | | £ | £ |
| Other taxation and social security | | 8,364 | 7,113 |
| Deferred income | 14 | - | 13,470 |
| Trade creditors | | 6,752 | 2,960 |
| Other creditors | | 1,836 | 1,608 |
| Accruals and deferred income | | 7,000 | 7,040 |
| | | 23,952 | 32,191 |

### 14 Deferred income

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Other deferred income | - | 13,470 |

## 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | | Movement in funds | | | |
|---|---|---|---|---|---|---|---|---|
| | Balance at 1 April 2019 | Income | Expenditure | Balance at 1 April 2020 | Income | Expenditure | Transfers | Balance at 31 March 2021 |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| CCG Lead Engagement | - | 16,408 | (16,408) | - | - | - | - | - |
| Helena Partnership | - | 24,000 | (24,000) | - | - | - | - | - |
| Halton YP | 854 | - | (854) | - | - | - | - | - |
| VRP small grants | - | - | - | - | 43,470 | (31,323) | - | 12,147 |
| Hack School CIC | - | - | - | - | 2,450 | (2,450) | - | - |
| LCVS play 4 disabled grant | - | - | - | - | 30,000 | (30,000) | - | - |
| WBC Men's Mental Health | - | - | - | - | 14,260 | (9,550) | - | 4,710 |
| DEFRA food grants | - | - | - | - | 45,000 | (3,200) | (5,000) | 36,800 |
| NHS Women & Children's Partnership | - | - | - | - | 39,998 | - | (2,000) | 37,998 |
| | 854 | 40,408 | (41,262) | - | 175,178 | (76,523) | (7,000) | 91,655 |

**16 Analysis of net assets between funds**

| | Unrestricted funds | St Marie's | Restricted funds | Total | Unrestricted funds | St Marie's | Restricted funds | Total |
|---|---|---|---|---|---|---|---|---|
| | **2021** | **2021** | **2021** | **2021** | 2020 | 2020 | 2020 | 2020 |
| | **£** | **£** | **£** | **£** | £ | £ | £ | £ |
| Fund balances at 31 March 2021 are represented by: | | | | | | | | |
| Tangible assets | - | 3,051,629 | - | 3,051,629 | 553 | 3,121,474 | - | 3,122,027 |
| Current assets/(liabilities) | 298,699 | - | 91,655 | 390,354 | 134,800 | - | - | 134,800 |
| | 298,699 | 3,051,629 | 91,655 | 3,441,983 | 135,353 | 3,121,474 | - | 3,256,827 |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

### 17 Related party transactions

Halton Insurance Services provided insurance services to the charity during the year of £4,327 (2020: £5,238). A trustee is a director of this company.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisations), it is inevitable that transactions will take place with organisations in which a trustee may have an interest.

### 18 Control

The charity is controlled by the board of trustees.

### 19 Cash generated from operations

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Surplus/(deficit) for the year | 185,156 | (54,936) |
| Adjustments for: | | |
| Depreciation and impairment of tangible fixed assets | 70,398 | 70,154 |
| Movements in working capital: | | |
| (Increase) in debtors | (103,510) | (884) |
| Increase/(decrease) in creditors | 5,231 | (917) |
| (Decrease)/increase in deferred income | (13,470) | 13,470 |
| **Cash generated from operations** | 143,805 | 26,887 |

### 20 Analysis of changes in net funds

The charity had no debt during the year.