

**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

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

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

## **CONTENTS**

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	<b>Page</b>
Trustees report	1 - 8
Independent auditor's report	9 - 12
Statement of financial activities	13 - 14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 35

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

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

### **FOR THE YEAR ENDED 31 MARCH 2021**

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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.



# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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

### FOR THE YEAR ENDED 31 MARCH 2021

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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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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

**FOR THE YEAR ENDED 31 MARCH 2021**

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**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 Runcom. 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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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

### FOR THE YEAR ENDED 31 MARCH 2021

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**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.

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

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2021**

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**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.

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

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

***FOR THE YEAR ENDED 31 MARCH 2021***

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### **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

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

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

***FOR THE YEAR ENDED 31 MARCH 2021***

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### **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.



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

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

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **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

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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 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.



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

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

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

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#### **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.

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

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

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

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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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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#### 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.



**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

		Unrestricted funds	St Marie's designated funds	Restricted funds	Total	Total
		2021	2021	2021	2021	2020
	Notes	£	£	£	£	£
<b>Income and endowments from:</b>						
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	-
<b>Total income</b>		<b>672,020</b>	<b>-</b>	<b>175,178</b>	<b>847,198</b>	<b>576,763</b>
<b>Expenditure on:</b>						
Charitable activities	6	515,121	70,398	76,523	662,042	631,699
<b>Net incoming/(outgoing) resources before transfers</b>		<b>156,899</b>	<b>(70,398)</b>	<b>98,655</b>	<b>185,156</b>	<b>(54,936)</b>
Gross transfers between funds		6,447	553	(7,000)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>163,346</b>	<b>(69,845)</b>	<b>91,655</b>	<b>185,156</b>	<b>(54,936)</b>
Fund balances at 1 April 2020		135,353	3,121,474	-	3,256,827	3,311,763
<b>Fund balances at 31 March 2021</b>		<b>298,699</b>	<b>3,051,629</b>	<b>91,655</b>	<b>3,441,983</b>	<b>3,256,827</b>

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

		Unrestricted funds	St Marie's designated funds	Restricted funds	Total
		2020	2020	2020	2020
	Notes	£	£	£	£
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	48,457	-	-	48,457
Charitable activities	4	487,898	-	40,408	528,306
<b>Total income</b>		<b>536,355</b>	<b>-</b>	<b>40,408</b>	<b>576,763</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	6	520,283	70,154	41,262	631,699
<b>Net incoming/(outgoing) resources before transfers</b>		<b>16,072</b>	<b>(70,154)</b>	<b>(854)</b>	<b>(54,936)</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>16,072</b>	<b>(70,154)</b>	<b>(854)</b>	<b>(54,936)</b>
Fund balances at 1 April 2019		119,281	3,191,628	854	3,311,763
<b>Fund balances at 31 March 2020</b>		<b>135,353</b>	<b>3,121,474</b>	<b>-</b>	<b>3,256,827</b>

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

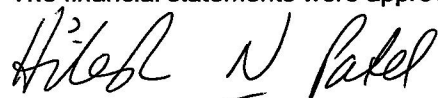
## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	11		3,051,629		3,122,027
<b>Current assets</b>					
Debtors	12	137,323		33,813	
Cash at bank and in hand		276,983		133,178	
		<u>414,306</u>		<u>166,991</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(23,952)</u>		<u>(32,191)</u>	
Net current assets			390,354		134,800
<b>Total assets less current liabilities</b>			<u>3,441,983</u>		<u>3,256,827</u>
<b>Funds of the charity</b>					
Restricted funds	15		91,655		-
St Marie's - designated fund			3,051,629		3,121,474
Unrestricted funds			298,699		135,353
			<u>3,441,983</u>		<u>3,256,827</u>

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**

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	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	19	143,805		26,887	
<b>Net cash used in investing activities</b>		-		-	
<b>Net cash used in financing activities</b>		-		-	
<b>Net increase in cash and cash equivalents</b>		143,805		26,887	
Cash and cash equivalents at beginning of year		133,178		106,291	
<b>Cash and cash equivalents at end of year</b>		276,983		133,178	

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# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## 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.



# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 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
	<u>82,102</u>	<u>48,457</u>
<b>Grants receivable for core activities</b>		
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	-
	<u>74,150</u>	<u>47,957</u>

## HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 4 Charitable activities

	Sector Support	Capability	Connectivity	Capacity	Total	Total
	2021	2021	2021	2021	2021	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
<b>Performance related grants</b>						
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	-

## HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>343,342</u>	<u>173,211</u>	<u>195,074</u>	<u>50,906</u>	<u>762,533</u>	<u>528,306</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 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

## HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities	(Continued)				
<b>Performance related grants</b>					
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
	<u>164,539</u>	<u>112,876</u>	<u>204,219</u>	<u>46,672</u>	<u>528,306</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 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.



## HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 6 Charitable activities

	Sector Support	Capability	Connectivity	Capacity	St Marie's	Total 2021	Total 2020
	2021 £	2021 £	2021 £	2021 £	2021 £	£	£
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
	<u>266,837</u>	<u>146,545</u>	<u>132,310</u>	<u>36,459</u>	<u>70,398</u>	<u>652,549</u>	<u>623,292</u>
Share of governance costs (see note 7)	9,493	-	-	-	-	9,493	8,407
	<u>276,330</u>	<u>146,545</u>	<u>132,310</u>	<u>36,459</u>	<u>70,398</u>	<u>662,042</u>	<u>631,699</u>

## HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 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
	<u>276,330</u>	<u>146,545</u>	<u>132,310</u>	<u>36,459</u>	<u>70,398</u>	<u>662,042</u>	<u>631,699</u>

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

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

### **6 Charitable activities**

**(Continued)**

**For the year ended 31 March 2020**

	<b>Sector Support</b>	<b>Capability</b>	<b>Connectivity</b>	<b>Capacity</b>	<b>St Marie's</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>262,594</u>	<u>122,566</u>	<u>138,909</u>	<u>29,069</u>	<u>70,154</u>	<u>623,292</u>
Share of governance costs (see note 7)	8,407	-	-	-	-	8,407
	<u>271,001</u>	<u>122,566</u>	<u>138,909</u>	<u>29,069</u>	<u>70,154</u>	<u>631,699</u>

## HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 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
	<u>271,001</u>	<u>122,566</u>	<u>138,909</u>	<u>29,069</u>	<u>70,154</u>	<u>631,699</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## 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
	<u>-</u>	<u>9,493</u>	<u>9,493</u>	<u>-</u>	<u>8,407</u>	<u>8,407</u>
Analysed between						
Charitable activities	-	9,493	9,493	-	8,407	8,407
	<u>-</u>	<u>9,493</u>	<u>9,493</u>	<u>-</u>	<u>8,407</u>	<u>8,407</u>

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	<u>3,500</u>	<u>3,500</u>

### 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 Number	2020 Number
<u>16</u>	<u>15</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 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
	<u>400,727</u>	<u>412,892</u>

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 £
<b>Cost</b>					
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	<u>3,519,916</u>	<u>12,479</u>	<u>41,981</u>	<u>5,490</u>	<u>3,579,866</u>
<b>Depreciation and impairment</b>					
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	<u>468,287</u>	<u>12,479</u>	<u>41,981</u>	<u>5,490</u>	<u>528,237</u>
<b>Carrying amount</b>					
At 31 March 2021	<u>3,051,629</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,051,629</u>
At 31 March 2020	<u>3,122,027</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,122,027</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 12 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	86,973	30,215
Prepayments and accrued income	50,350	3,598
	<u>137,323</u>	<u>33,813</u>

### 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
		<u>23,952</u>	<u>32,191</u>

### 14 Deferred income

	2021 £	2020 £
Other deferred income	-	13,470
	<u>-</u>	<u>13,470</u>

## HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 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			Transfers	Balance at 31 March 2021
	Balance at 1 April 2019	Income	Expenditure	Balance at 1 April 2020	Income	Expenditure		
	£	£	£	£	£	£	£	£
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



## HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 16 Analysis of net assets between funds

	Unrestricted funds 2021 £	St Marie's 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	St Marie's 2020 £	Restricted funds 2020 £	Total 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
	<u>298,699</u>	<u>3,051,629</u>	<u>91,655</u>	<u>3,441,983</u>	<u>135,353</u>	<u>3,121,474</u>	<u>-</u>	<u>3,256,827</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## 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
<b>Cash generated from operations</b>	<b>143,805</b>	<b>26,887</b>

### 20 Analysis of changes in net funds

The charity had no debt during the year.