

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

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<b>Trustees</b>	Dr J Hill, Chairman Mr M Fry Mrs P Meredith Mr H Patel Ms L Cogley Mr J R Powell (Appointed 16 December 2022)
<b>Non-voting member</b>	Cllr E Jones
<b>Chief officer</b>	Mrs S Yeoman MBE
<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

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

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

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

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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.



# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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

### FOR THE YEAR ENDED 31 MARCH 2023

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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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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**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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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

### FOR THE YEAR ENDED 31 MARCH 2023

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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 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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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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.

### **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

Mr J R Powell

(Resigned 7 July 2023)

(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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **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

A handwritten signature in black ink, appearing to read 'Dr J Hill', is written over a horizontal line. The signature is fluid and cursive.

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

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

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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 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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS 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 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.



# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS 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 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*

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

Nov 8, 2023

.....

**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

		Unrestricted funds 2023 £	St Marie's funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<b><u>Income and endowments from:</u></b>						
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
<b>Total income</b>		<b>1,055,456</b>	<b>-</b>	<b>90,000</b>	<b>1,145,456</b>	<b>804,682</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	6	756,308	70,398	134,144	960,850	762,853
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>299,148</b>	<b>(70,398)</b>	<b>(44,144)</b>	<b>184,606</b>	<b>41,829</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>299,148</b>	<b>(70,398)</b>	<b>(44,144)</b>	<b>184,606</b>	<b>41,829</b>
Fund balances at 1 April 2022		458,437	2,981,231	44,144	3,483,812	3,441,983
<b>Fund balances at 31 March 2023</b>		<b>757,585</b>	<b>2,910,833</b>	<b>-</b>	<b>3,668,418</b>	<b>3,483,812</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 2023

Prior financial year

	Notes	Unrestricted funds 2022 £	St Marie's funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income and endowments from:</u></b>					
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
<b>Total income</b>		<b>757,356</b>	<b>-</b>	<b>47,326</b>	<b>804,682</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	6	597,618	70,398	94,837	762,853
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>159,738</b>	<b>(70,398)</b>	<b>(47,511)</b>	<b>41,829</b>
Fund balances at 1 April 2021		298,699	3,051,629	91,655	3,441,983
<b>Fund balances at 31 March 2022</b>		<b>458,437</b>	<b>2,981,231</b>	<b>44,144</b>	<b>3,483,812</b>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## BALANCE SHEET

AS AT 31 MARCH 2023

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

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

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2023**

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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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

### 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.



# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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
	<u>134,898</u>	<u>56,298</u>	<u>1,696</u>	<u>57,994</u>
<b>Grants receivable for core activities</b>				
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
	<u>95,006</u>	<u>52,762</u>	<u>1,696</u>	<u>54,458</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

	Sector Support 2023 £	Capacity 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
<b>Performance related grants</b>						
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

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities	Sector support 2023 £	Capability		Connectivity		Capacity 2023 £	Total		(Continued)
		2023 £	2023 £	2023 £	2023 £		2023 £	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	-	-	-	-	-	-	-	25,526	
Other grants	44,537	18,723	-	-	-	28,150	28,150	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	

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities	(Continued)				
	Sector support 2022 £	Capability 2022 £	Connectivity 2022 £	Capacity 2022 £	Total 2022 £
For the year ended 31 March 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
<b>Performance related grants</b>					
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

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities	(Continued)				
	Sector support 2022 £	Capability 2022 £	Connectivity 2022 £	Capacity 2022 £	Total 2022 £
<b>Performance related grants - continued</b>					
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
	<u>158,289</u>	<u>250,124</u>	<u>178,493</u>	<u>126,782</u>	<u>713,688</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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**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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 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

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities	(Continued)					
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
						762,853



# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6	Charitable activities	(Continued)					
For the year ended 31 March 2022							
	Sector Support	Capability	Connectivity	Capacity	St Marie's	Total	
	2022	2022	2022	2022	2022	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	

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities				(Continued)
Analysis by fund				
Unrestricted funds	175,673	131,809	152,764	-
St Marie's designated fund	-	-	-	70,398
Restricted funds	94,369	18	-	94,837
	270,042	131,827	152,764	70,398
				762,853

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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
	<u>-</u>	<u>8,134</u>	<u>8,134</u>	<u>8,568</u>
Analysed between Charitable activities	-	8,134	8,134	8,568
	<u>-</u>	<u>8,134</u>	<u>8,134</u>	<u>8,568</u>

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	<u>6,285</u>	<u>3,500</u>

### 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 Number	2022 Number
<u>25</u>	<u>20</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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
	<u>546,306</u>	<u>466,756</u>

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 £
<b>Cost</b>	
At 1 April 2022 and 31 March 2023	<u>14,310</u>
<b>Amortisation and impairment</b>	
At 1 April 2022	-
Amortisation charged for the year	<u>3,578</u>
At 31 March 2023	<u>3,578</u>
<b>Carrying amount</b>	
At 31 March 2023	<u>10,732</u>
At 31 March 2022	<u>14,310</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets	St Marie's	Fixtures and fittings	Computers		Motor vehicles		Equipment		Total
	£	£	£	£	£	£	£	£	£
<b>Cost</b>									
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		
<b>Depreciation and impairment</b>									
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		
<b>Carrying amount</b>									
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		

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 14 Debtors

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

### 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
		<u>481,234</u>	<u>264,845</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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 Covid Community Champions	-	-	-	-	75,000	(75,000)	-
	<u>91,655</u>	<u>47,326</u>	<u>(94,837)</u>	<u>44,144</u>	<u>90,000</u>	<u>(134,144)</u>	<u>-</u>

### 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			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 VCA delivery and growth funding	3,051,629	(70,398)	2,981,231	-	(70,398)	2,910,833	
	-	-	-	175,000	-	175,000	
	<u>3,051,629</u>	<u>(70,398)</u>	<u>2,981,231</u>	<u>175,000</u>	<u>(70,398)</u>	<u>3,085,833</u>	



# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

19 Analysis of net assets between funds	Unrestricted funds		St Marie's		Restricted funds		Total Unrestricted funds		St Marie's		Restricted funds		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£
Fund balances at 31 March 2023 are represented by:														
Intangible fixed assets	10,732		-		-		10,732		-		-		14,310	
Tangible assets	32,715		2,910,833		-		2,943,548		2,981,231		-		2,988,997	
Current assets/(liabilities)	714,138		-		-		714,138		-		44,144		480,505	
	<u>757,585</u>		<u>2,910,833</u>		<u>-</u>		<u>3,668,418</u>		<u>2,981,231</u>		<u>44,144</u>		<u>3,483,812</u>	

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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	<u>2,700</u>	<u>2,700</u>

### 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
<b>Cash generated from operations</b>	<u>430,184</u>	<u>330,473</u>

### 24 Analysis of changes in net funds

The charity had no debt during the year.