

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

Charity registration number 1106001

Company registration number 02539153 (England and Wales)

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

LEGAL AND ADMINISTRATIVE INFORMATION

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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

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

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

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

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

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

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

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

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

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

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

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

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

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

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

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

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

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

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Other Representation and Engagement work activities included:

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

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

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

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

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

Financial review

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

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

Reserves policy

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

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

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

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

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

Structure, governance and management

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

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

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

Dr J Hill, Chairman

Mr M Fry

Mrs P Meredith

Mr H Patel

Ms L Cogley

Mr P Barlow, Treasurer

(Resigned 7 July 2023)

Mr J R Powell

Dr E Howarth

(Appointed 23 October 2023)

Ms A Houghton

(Appointed 15 December 2023)

Appointment and induction of trustees

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

Trustee induction and training

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

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

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

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

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

Attendance at an annual Board away day.

This process is regularly under review.

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Third Party Indemnity Insurance

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

Organisation

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

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

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

Auditor

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

Disclosure of information to auditor

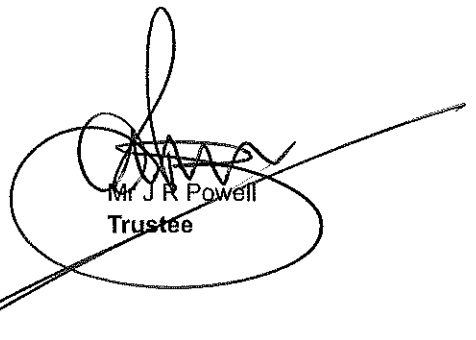
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware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

The Trustees report was approved by the Board of Trustees.



Mr H Patel
Trustee

4 December 2024



Mr J R Powell
Trustee

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of Halton and St Helens Voluntary and Community Action (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

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

Our procedures to respond to risks identified included the following:

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

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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

JS. Audit Limited

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

10/12/2024
.....

Chartered Accountants
Statutory Auditor

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2024**

Current financial year

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

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

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2024**

Prior financial year

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**BALANCE SHEET****AS AT 31 MARCH 2024**

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

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

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

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

Hitesh N Patel

Mr H Patel
Trustee

Mr J R Powell
Trustee

Company registration number 02539153

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**STATEMENT OF CASH FLOWS*****FOR THE YEAR ENDED 31 MARCH 2024***

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

Bank interest is recognised when credited to the accounts.

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

1.5 Expenditure

Expenditure is recognised on the accrual basis.

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

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.6 Intangible fixed assets other than goodwill

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

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

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

1.7 Tangible fixed assets

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

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

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

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

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

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

Derecognition of financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The trustees consider the key accounting estimate to be the useful economic lives and associated depreciation rates attributed to the charity's tangible fixed assets as disclosed in Note 1.7.

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****3 Income from donations and legacies**

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024**

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024**

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024**

		(Continued)				
4	Charitable activities					
	For the year ended 31 March 2023					
		Sector support 2023	Capability 2023	Connectivity 2023	Capacity 2023	Total 2023
		£	£	£	£	£
	Performance related grants	361,368	325,880	210,313	90,179	987,740
	Analysis by fund					
	Unrestricted funds	346,368	250,880	210,313	90,179	897,740
	Restricted funds	15,000	75,000	-	-	90,000
		361,368	325,880	210,313	90,179	987,740
	Performance related grants					
	St Helens MBC Healthwatch	-	-	160,427	-	160,427
	St Helens MBC Health Engagement	16,828	-	-	-	16,828
	St Helens MBC Localities Leadership	10,000	-	-	-	10,000
	St Helens CCG	60,000	-	40,000	-	100,000
	Halton CCG	18,121	-	-	-	18,121
	Halton CCG Development Work	-	-	9,886	9,886	19,772
	St Helens Council Volunteer Support	-	29,980	-	-	29,980
	The National Lottery Fund	72,743	-	-	-	72,743
	Warrington & Halton NHS Trust	-	20,000	-	-	20,000
	Lloyds Bank Foundation	8,439	-	-	-	8,439
	Sefton CVS	-	1,271	-	-	1,271
	NHS Charities Together (WVA)	7,500	-	-	-	7,500
	Torus foundation	15,000	-	-	-	15,000
	VOLA Consortium	-	-	-	1,600	1,600
	Community Accountancy	-	-	-	28,150	28,150

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2024

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****5 Other income**

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

6 Expenditure on charitable activities

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****6 Expenditure on charitable activities (Continued)**

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****7 Support costs allocated to activities**

	Charitable activities	Total
	2024	2023
	£	£
Governance	9,293	8,134
	<u> </u>	<u> </u>
	2024	2023
	£	£
Governance costs comprise:		
Audit fees	7,439	6,285
Accountancy	1,854	1,849
	<u> </u>	<u> </u>
	9,293	8,134
	<u> </u>	<u> </u>

8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor	2024	2023
	£	£
Audit of the charity's annual accounts	7,439	6,285
	<u> </u>	<u> </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.

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****10 Employees**

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	32	25
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	754,564	493,797
Social security costs	60,032	39,620
Other pension costs	17,324	11,611
Health Benefits	1,875	1,278
	<u> </u>	<u> </u>
	833,795	546,306
	<u> </u>	<u> </u>

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

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

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

11 Taxation

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

12 Intangible fixed assets

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****13 Tangible fixed assets**

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

14 Debtors

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

15 Creditors: amounts falling due within one year

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****16 Deferred income**

	2024 £	2023 £
Other deferred income	-	399,594

Deferred income is included in the financial statements as follows:

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****17 Restricted funds**

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
DEFRA food grants	-	26,725	(26,725)	-
NHS Cheshire and Merseyside Core20 connector programme	-	28,000	(28,000)	-
CMCA early detection programme	-	60,920	(60,920)	-
Liverpool City Region	-	66,125	(66,125)	-
	-	181,770	(181,770)	-
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
VRP small grants	3,722	-	(3,722)	-
DEFRA food grants	9,132	-	(9,132)	-
Together Liverpool	4,000	-	(4,000)	-
Torus Foundation	2,000	15,000	(17,000)	-
L Roberts	5,220	-	(5,220)	-
1000 Voices Surveys	1,320	-	(1,320)	-
Covid Community Champions	18,750	-	(18,750)	-
Halton BC Community Covid Champions	-	75,000	(75,000)	-
	44,144	90,000	(134,144)	-

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****18 Designated funds**

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

	At 1 April 2023 £	Resources expended £	Transfers £	At 31 March 2024 £
St Marie's	2,910,833	(70,398)	-	2,840,435
VCA delivery and growth funding	175,000	-	-	175,000
Redundancy and winding up costs	-	-	200,000	200,000
Building repair and maintenance fund	-	-	200,000	200,000
	<u>3,085,833</u>	<u>(70,398)</u>	<u>400,000</u>	<u>3,415,435</u>
Previous year:	At 1 April 2022 £	Resources expended £	Transfers £	At 31 March 2023 £
St Marie's	2,981,231	(70,398)	-	2,910,833
VCA delivery and growth funding	175,000	-	-	175,000
	<u>3,156,231</u>	<u>(70,398)</u>	<u>-</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 2024****19 Analysis of net assets between funds**

	Unrestricted funds	St Marie's	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Intangible fixed assets	7,154	-	7,154
Tangible assets	23,570	2,840,435	2,864,005
Current assets/(liabilities)	1,262,475	-	1,262,475
	<u>1,293,199</u>	<u>2,840,435</u>	<u>4,133,634</u>
	Unrestricted funds	St Marie's	Total
	2023	2023	2023
	£	£	£
At 31 March 2023:			
Intangible fixed assets	10,732	-	10,732
Tangible assets	32,715	2,910,833	2,943,548
Current assets/(liabilities)	714,138	-	714,138
	<u>757,585</u>	<u>2,910,833</u>	<u>3,668,418</u>

20 Operating lease commitments**Lessee**

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

	2024	2023
	£	£
Within one year	<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 £5,451 (2023: £5,049). A trustee is a director of this company.

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

22 Control

The charity is controlled by the board of trustees.

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 MARCH 2024*****23 Analysis of changes in net funds**

The charity had no material debt during the year.

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