

Charity registration number 1106001

Company registration number 02539153 (England and Wales)

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Fry Mrs P Meredith Mr H Patel Ms L Cogley Mr J R Powell Dr E Howarth Ms A Houghton
Non-voting member	Cllr E Jones
Chief officer	Mrs S Yeoman MBE
Charity number	1106001
Company number	02539153
Registered office	St Marie's 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 2025

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

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

Objectives and activities

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

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

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

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

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

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

Achievements and performance

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

Key Highlights from the Year –

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

Support included:

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

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

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

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

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

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

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

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

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

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

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

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

Financial review

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

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

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

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

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

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

Plans for future periods

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

Structure, governance and management

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

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

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

Dr J Hill, Chairman

(Resigned 13 December 2024)

Mr M Fry

Mrs P Meredith

Mr H Patel

Ms L Cogley

Mr J R Powell

Dr E Howarth

Ms A Houghton

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Appointment and induction of trustees

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

Trustee induction and training

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

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

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

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

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

Attendance at an annual Board away day.

This process is regularly under review.

Third Party Indemnity Insurance

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

Organisation

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

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

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

Disclosure of information to auditor

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

The Trustees report was approved by the Board of Trustees.



Mr H Patel
Trustee



Mr J R Powell
Trustee

11 December 2025

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of Halton and St Helens Voluntary and Community Action (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

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, Statutory Auditor

Chartered Accountants

James House

Stonecross Business Park

Yew Tree Way

Warrington

Cheshire

WA3 3JD 16-Dec-2025

Date:

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

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

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

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

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

BALANCE SHEET

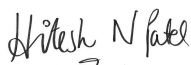
AS AT 31 MARCH 2025

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

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

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

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



Mr H Patel
Trustee



Mr J R Powell
Trustee

Company registration number 02539153

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 2025

1 Accounting policies

(Continued)

Basic financial assets

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

Impairment of financial assets

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

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

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

Derecognition of financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Other income

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

6 Expenditure on charitable activities

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

Share of support and governance costs (see note 7)

Governance	12,784	-	-	-	-	12,784
	449,292	320,465	562,708	296,219	70,398	1,699,082

Analysis by fund

Unrestricted funds	448,529	320,465	517,263	274,398	-	1,560,655
St Marie's designated fund	-	-	-	-	70,398	70,398
Restricted funds	763	-	45,445	21,821	-	68,029
	449,292	320,465	562,708	296,219	70,398	1,699,082

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

(Continued)

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

	Charitable activities	Total
	2025	2024
	£	£
Governance	12,784	9,293
	<u>12,784</u>	<u>9,293</u>
	2025	2024
	£	£
Governance costs comprise:		
Audit fees	7,894	7,439
Accountancy	4,890	1,854
	<u>12,784</u>	<u>9,293</u>

8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor	2025	2024
	£	£
Audit of the charity's annual accounts	7,894	7,439
	<u>7,894</u>	<u>7,439</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 2025

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	34	32
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	845,805	754,564
Social security costs	69,558	60,032
Other pension costs	19,212	17,324
Health Benefits	2,860	1,875
	<u> </u>	<u> </u>
	937,435	833,795
	<u> </u>	<u> </u>

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

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

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

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.

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Intangible fixed assets

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

13 Tangible fixed assets

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

14 Debtors

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Creditors: amounts falling due within one year

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

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

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

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

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Designated funds

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

	At 1 April 2024 £	Resources expended £	Transfers £	At 31 March 2025 £
St Marie's	2,840,435	(70,398)	-	2,770,037
VCA delivery and growth funding	175,000	(41,228)	41,228	175,000
Redundancy and winding up costs	200,000	-	-	200,000
Building repair and maintenance fund	200,000	-	-	200,000
	<u>3,415,435</u>	<u>(111,626)</u>	<u>41,228</u>	<u>3,345,037</u>
Previous year:	At 1 April 2023 £	Resources expended £	Transfers £	At 31 March 2024 £
St Marie's	2,910,833	(70,398)	-	2,840,435
VCA delivery and growth funding	175,000	-	-	175,000
Redundancy and winding up costs	-	-	200,000	200,000
Building repair and maintenance fund	-	-	200,000	200,000
	<u>3,085,833</u>	<u>(70,398)</u>	<u>400,000</u>	<u>3,415,435</u>

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds

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

19 Operating lease commitments

Lessee

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

	2025 £	2024 £
Within one year	<u>2,700</u>	<u>2,700</u>

20 Related party transactions

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

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

21 Control

The charity is controlled by the board of trustees.

HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Analysis of changes in net funds

The charity had no material debt during the year.

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