

REGISTERED COMPANY NUMBER: 06805818 (England and Wales)
REGISTERED CHARITY NUMBER: 1129343

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Warrington Voluntary Action

Warrington Voluntary Action

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for the Year Ended 31 March 2021**

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**Report of the Trustees
for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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

Objectives and aims

WVA supports the development of a vibrant, thriving and sustainable third sector to meet the diverse and changing needs of local communities.

WVA's charitable objectives are "To promote the benefit of all the inhabitants in Warrington and the local area by associating together volunteers and organisations in a common effort to advance education, protect health, relieve poverty, sickness and distress, and to promote any other charitable purpose. In furtherance of these objects but not otherwise, we shall:-

- a) Inform, advise and support organisations which involve or are willing to involve volunteers to enable them to pursue or contribute to any charitable purpose to develop volunteering and community engagement.
- b) Promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies within the Warrington and the local area.

Significant activities

The Charity meets its aims by:

- Providing information, guidance and resources enabling local voluntary, community and faith organisations to deliver effective quality services.
- Promoting, supporting and developing volunteering opportunities for individuals and local communities that will contribute to making a positive difference.
- Developing and championing excellence in volunteer management, supporting groups to deliver good practice in managing their volunteers.
- Initiating the development of new groups, schemes, enterprises or activities to meet identified needs and local demand.
- Supporting local networks and forums to facilitate and encourage effective partnerships and strengthen cross sector working.
- Enabling effective representation and involvement on key strategic partnership bodies to ensure third sector organisations have a strong and coherent voice.

The values we believe in are:

Being passionate: Utilising energies purposefully and committing to the development and enrichment of others.

Thinking creatively: Seeking to get the best from available resources and unlocking potential by thinking differently.

Working collaboratively: Developing effective relationships that aim to benefit all partners as well as the wider community.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Volunteers

WVA has supported a small team of volunteers to review, research and update our community directory to ensure it is fit for purpose. The directory managed by volunteers holds up to date contact details and organisation profiles, highlighting their services and activities right across the borough. We have approximately 1250 community, voluntary, faith and social enterprises registered on our database. Our dedicated volunteers have been instrumental in keeping this updated to ensure we provide information, support and networking opportunities to as many organisations as possible and can confidently state that we provide a strong voice for the sector.

**Report of the Trustees
for the Year Ended 31 March 2021**

OBJECTIVES AND ACTIVITIES

This is the 4th year of our contract with Warrington Borough Council to deliver infrastructure support to the local Third Sector. We continue to strive to deliver our strategic priorities to ensure we achieve the best possible outcomes. As in the previous year our strategic priorities are:

- To ensure that the Charity is high performing, achieves excellence in the quality of its governance and an effectively managed organisation.
- Strengthen the reputation of WVA to provide a strong and trusted local voice on behalf of the voluntary, community and faith sector and volunteering development organisations. Also, to be recognised by all sectors, third, public and private as the first point of call in all matters related to the community and voluntary sector.
- To be recognised by stakeholders as an effective enabler of high-quality outcomes for voluntary and community organisations.
- To build a strong evidence base and clearly outline the impact of WVA ensuring we measure outcomes for individuals, organisations and are able to evidence the wider impact of our work.
- To be recognised as an organisation that puts service users first and encourages and supports the development of groups in resourcing activities rather than WVA competing to deliver front line services.
- Carry out a comprehensive review of the community, voluntary and faith sector and gather service user feedback, enabling WVA to better respond to the needs of the sector.

These strategic priorities build on our key organisational strengths, will help to identify gaps to meet local demand and accountability to all our stakeholders.

WVA has been recognised by Council Leaders and the Third Sector as playing a pivotal role in the response to Covid, supporting those most vulnerable in our community. Significantly, adapting services to meet demand, from managing large cohorts of volunteers, keeping the third sector updated on covid guidelines and latest updates, collecting and distributing PPE for the Sector, working directly with public sector colleagues and working remotely and digitally.

Volunteering

A key role of WVA is to encourage, support and develop volunteering across the borough. There is untapped potential within our communities and we want to make sure that this capability and capacity is utilised for the benefit of all.

WVA holds the VCQA (Volunteer Centre Quality Accreditation) quality mark. This provides assurance to commissioners, funders, volunteer involving organisations and the public that we offer an effective quality service.

As with all charities this year has been one like no other due to the Covid pandemic. WVA has played a pivotal role in mobilising volunteers across the borough in response to the Covid pandemic. Since March, a total of 1630 Covid-19 volunteers have been recruited, uploaded to our volunteer database and deployed. Keeping within GDPR regulations we have contact details for all volunteers and dependant on their role we have collated details on car type and insurance (for deliveries), DBS, skills and experience, availability and social media activity.

During the first pandemic volunteer activity included:

- Telephone reassurance calls, referred from Safe and Well, matching 132 volunteers with 262 recipients
- 421 prescription collections delivered by 127 volunteers
- 54 volunteers helping with food parcels at Fearnhead Community Centre
- 12 volunteers involved in delivering Safe and Well leaflets
- 81 volunteers signed up to drive paramedics for Covid-19 door testing
- 8 volunteers trained up to be Town Centre Ambassadors when lockdown restriction ended in July.

WVA is working hard to continue this community spirit and keep the momentum going. We are providing a coordinated approach through a bank of volunteers deployed across the borough, enabling and supporting people to engage in a valuable and meaningful role within the community. All 1630 Covid Response Volunteers on our database receive regular information and bulletins on current volunteering opportunities coordinated through WVA work and across the voluntary sector.

At the year-end we had 102 volunteers on a rota to support Marshalling Covid-19 vaccinations at Orford Jubilee Hub and at the Halliwell Jones Stadium.

**Report of the Trustees
for the Year Ended 31 March 2021**

OBJECTIVES AND ACTIVITIES

We are working closely with Warrington Foodbank, with a bank of 26 volunteer delivery drivers, which we coordinate. We have provided a weekly rota of volunteers for the Foodbank during the 3 lockdowns for those shielding /CEV.

In October, WVA collaborated with WBC and signed up 32 people to volunteer with the Food Pantry, we continue to keep them informed on any updates ready for the re-opening of the Food Pantry

72 volunteers have registered and been matched with our recently established Good Neighbours project providing low level support to those isolated in our communities, this includes telephone befriending, shopping, prescription collections and home visit check-ins on people isolated due to Covid. WVA is working closely with Safe and Well and Adult Social Care to deliver this strand of work.

The remainder of the volunteers continue their support with the telephone reassurance calls and one-off requests. We also have a number of core volunteers that support with more than one opportunity. We continue to receive requests from people to volunteer on a daily basis, each request is responded to and matched appropriately.

Volunteer Demographics

Volunteers reside across all areas of Warrington, we have not identified any area as being significantly higher. The highest proportion of volunteers are aged 45-60, with 63% being female, although more males have been involved in ad-hoc collections and delivery/driver roles.

Volunteers have a wide range of skills and professions, from sales personnel, social workers and other health professionals, IT, retired and 14% are currently furloughed. Anecdotal evidence indicates that people are volunteering around their work role, especially as most people are working from home.

72% of the volunteers have not previously volunteered and as expected the main reason 92% registered was to help others during the crisis.

Volunteers have fed back they are interested in continued ad-hoc opportunities, they want flexibility and don't want to fully commit to a specific organisation or more formal opportunities.

WVA is working towards continuing the bank of volunteers beyond the Covid pandemic to sustain the current level of engagement and support with borough wide opportunities such as with the Rugby League World Cup, local events, cultural activities etc.

We continue to deliver Manbassador, a campaign to encourage more men into volunteering. WVA set this up to help address the declining numbers of men registering an interest in volunteering. The campaign has involved showcasing men volunteering and promoting volunteering opportunities in a more male orientated way. This campaign is ongoing so we can hopefully engage more men into volunteering and create role models for future volunteers, utilising the volunteer response to covid which has seen a big influx.

Third Sector Representation and Leadership

- Local Outbreak Engagement Board - monthly meetings updating on sector response to WBC and Councillors.
- Halton and Warrington Covid 19 Health Protection Board bi weekly meetings to update
- Cheshire and Warrington Infrastructure partnership - leading on volunteering, engaging with NHS for Charities Together work, NHS responders and LEP evidence gathering .
- Member of VSCEP to represent Warrington across NAVCA membership
- Covid Shielding/CEV briefings to provide updates initially weekly.
- Living Well Sub Group feeding into the Integrated Community Team active members and presented on Design | Council and good Neighbours.
- RLWC2021 - involved in Delivery Board
- Frailty System Programme Board
- Building Stronger Communities Policy Committee - update on volunteering and support to Food Pantry
- Central 6 Board - active member
- Culture Board and consortium active member
- Cheshire and Merseyside VCFSE Health and Care Leadership Group - active member
- Mental Health Partnership Board - active member and Chair
- Community Led Support consultation
- Coordination of virtual consultation on Town Centre development, Covid 19 vaccination roll out with CCG and YOOF, Merseycare acquisition consultation.
- Warrington Impact Group with CCF

**Report of the Trustees
for the Year Ended 31 March 2021**

OBJECTIVES AND ACTIVITIES

- Stakeholder and Engagement Health and Wellbeing Centre - provided mapping of non-council community centres and community assets.
- Promotion and Prevention
- Active Warrington

Development Work

Throughout the pandemic we have provided support and advice to help 107 groups deliver their services to residents. Support has included, an organisational review and reflect on delivering in a new way, advice and guidance on funding applications, a read through service, governance and management advice, policies and procedures, measuring outcomes and impact and setting up new organisation. During this year we have supported the voluntary sector to access £464,000 to help with their response to Covid.

- Developed EQIS a quality assurance framework for third sector organisations supporting people with mental health issues. This involves 7 key indicators to highlight evidence based good practice, the framework has been approved by MHBP. 3 orgs involved in pilot and now signed off, discussions on delivery, resourcing and expanding wider than Warrington ongoing.
- WVA Healthcheck revamped to coincide with recovery of groups Review and Reflect
- Warrington Safeguarding Adults Board - reviewing and updating training offer for the sector

Our public profile continues to increase through social media and community engagement. During this year we sent out 158 e-alerts to Warrington's Voluntary Sector

WVA continues to be a key player of the Third Sector Network Hub ensuring effective representation for all third sector groups on strategic boards. WVA provides a strong voice ensuring issues that affect the sector are raised and addressed, throughout Covid meeting have continued virtually.

- Food Poverty activity with WBC and CCF. Active member of stakeholder group to work on strategy for the town, networking with wider Food Alliances across Cheshire and Merseyside to gather resources and learning. Recruitment of associated post to start April/May
- Housing and Communities Flood Recovery and recovery funding panel - weekly meetings and established funding panel sub group
- Lateral Flow Testing - worked with Public Health to train and set up volunteers at the Safeway to provide a self-contained testing centre operating on a weekly basis since January, reporting figures to PH.
- Working with NHS across Cheshire and Merseyside to coordinate and manage local Maternal Mental Health Grants - WVA has awarded 3 one year grants totalling £20k.
- New Leaf
- NHS Charities Together - bringing partners together to bid into the funds allocated for Cheshire and Merseyside under the Outreach and Mental Health Themes -Warrington organisations involved in 4 partnership bids.
- NHS Charities Together working with Warrington and Halton Hospital with WVA leading on a bid to support Hospital Discharge - £300K bid submitted end of March

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2020/21 WVA continued to work towards increasing reserves for the organisation. At the end of the previous financial year the charity made another surplus, these steps taken by the Board of Directors have successfully secured the organisation's financial stability. The charity is now moving into 2021/22 with an experienced and knowledgeable team focused on the infrastructure contract and subsequent grants that meet the aims of the organisation.

FINANCIAL REVIEW

Principal funding sources

Funds are mainly obtained by applying to local and central government bodies for funding, along income generated through charged for services and securing small grants and commissions.

**Report of the Trustees
for the Year Ended 31 March 2021**

FINANCIAL REVIEW

Reserves policy

In light of the main financial risks facing the charity the Board has determined that free reserves (unrestricted funds, not designated or invested in fixed assets) would be equivalent to a minimum of 3 months unrestricted expenditure to deliver core services, approx. 55k, which provides sufficient funds to cover management and administration costs needed to wind up the organisation, to include redundancy costs for all staff or apply for emergency grants or loans. The strategy to increase the existing reserves during the next financial year is focused around securing more stable core funding and generating income through the sale of be-spoke and specialised services.

Going concern

The Trustees are continually reviewing the operations of the charity and its ability to deliver its objects during the Covid 19 pandemic. The Trustees have followed Government Guidance and are seeking financial assistance where appropriate and making cost savings where possible. In the opinion of the Trustees significant financial pressure will be placed on the Charity as a result of the Covid 19 pandemic but the Trustees believe they have the structure and resources to ensure the Charity remains a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Directors, who are also Trustees, are appointed by the membership at the Annual General Meeting (AGM), and are collectively known as the Board of Directors. Trustees are elected to serve on the board of Warrington Voluntary Action (WVA) at the AGM for a period of 3 years. Nominations are invited from the wider membership of the organisation. The Trustees who served during the year, together with any changes up to the date of approving this report are listed above.

Organisational structure

The Board, which must not be less than three members and not more than fifteen, administers the Charity and meets as necessary, usually at least 6 times per year. Although there is no formal structure of sub committees, individual trustees hold specific portfolios, and take the lead on behalf of the Board on these matters. The Board occasionally sets up ad hoc working groups to look at specific matters and to report back.

Portfolio -

Governance - Mary Barbour

Finance - Lynne Bennett

Funding - Katie Horan & Jo Jackson

Chief Officer - A Cullen

The day to day operations of the Charity are the responsibility of the Chief Officer, to whom the Trustees delegate authority for operational matters including finance, employment and development, within the overall strategy agreed by the Board.

Induction and training of new trustees

Directors are recruited for their commitment, experience, skill and knowledge they can bring to the organisation. The organisation has a defined process for recruitment, induction and training of members of the Board of Directors which is led by the needs of the organisation.

New trustees are supported by experienced trustees and Chief Officer.

Wider network

WVA is part of the national network of third sector infrastructure support organisations across England, and is an accredited Volunteer Centre through National Council for Voluntary Organisations (NCVO).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06805818 (England and Wales)

**Report of the Trustees
for the Year Ended 31 March 2021**

Registered Charity number
1129343

Registered office
89 Sankey Street
Warrington
Cheshire
WA1 1SR

Trustees
M Barbour Retired
S L Bennett Centre Manager
J Jackson Employment Development Team Manager
K Horan Engagement Manager
C Jones Outreach Manager
D F Barlow Retired

Company Secretary
A E Cullen

Independent Examiner
Lee Warburton BA FCA
ICAEW
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Advisers

Bankers

Co-operative Bank, 12-14 Old Market Place, Warrington, WA1 1QB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Warrington Voluntary Action for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

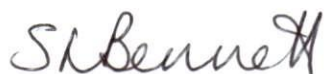
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

Warrington Voluntary Action (Registered number: 06805818)

**Report of the Trustees
for the Year Ended 31 March 2021**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19 August 2021 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'S L Bennett', with a stylized flourish at the end.

S L Bennett - Trustee

**Independent Examiner's Report to the Trustees of
Warrington Voluntary Action (Registered number: 06805818)**

Independent examiner's report to the trustees of Warrington Voluntary Action ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.


Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lee Warburton BA FCA
ICAEW
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

19 August 2021

Warrington Voluntary Action
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,500	-	1,500	10,050
Charitable activities	4				
Advice and support		205,004	81,438	286,442	211,997
Investment income	3	605	-	605	252
Total		207,109	81,438	288,547	222,299
EXPENDITURE ON					
Charitable activities	5				
Advice and support		171,303	71,700	243,003	212,177
NET INCOME		35,806	9,738	45,544	10,122
Transfers between funds	14	3,540	(3,540)	-	-
Other recognised gains/(losses)					
Actuarial gains/(losses) on defined benefit schemes		(160,000)	-	(160,000)	180,000
Net movement in funds		(120,654)	6,198	(114,456)	190,122
RECONCILIATION OF FUNDS					
Total funds brought forward		80,586	-	80,586	(109,536)
TOTAL FUNDS CARRIED FORWARD		(40,068)	6,198	(33,870)	80,586

The notes form part of these financial statements

Warrington Voluntary Action (Registered number: 06805818)

**Balance Sheet
31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	10	5,586	-	5,586	-
CURRENT ASSETS					
Debtors	11	22,500	-	22,500	6,427
Cash at bank		98,250	45,672	143,922	54,545
		<u>120,750</u>	<u>45,672</u>	<u>166,422</u>	<u>60,972</u>
CREDITORS					
Amounts falling due within one year	12	(39,404)	(39,474)	(78,878)	(13,386)
NET CURRENT ASSETS		<u>81,346</u>	<u>6,198</u>	<u>87,544</u>	<u>47,586</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		86,932	6,198	93,130	47,586
PENSION (LIABILITY)/ASSET	15	(127,000)	-	(127,000)	33,000
NET ASSETS		<u>(40,068)</u>	<u>6,198</u>	<u>(33,870)</u>	<u>80,586</u>
FUNDS	14				
Unrestricted funds				(40,068)	80,586
Restricted funds				6,198	-
TOTAL FUNDS				<u>(33,870)</u>	<u>80,586</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31 March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 August 2021 and were signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'S L Bennett', written in a cursive style.

S L Bennett - Trustee

Warrington Voluntary Action

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

In the opinion of the Trustees the charity has sufficient resources and funding for the foreseeable future and as a result have prepared the financial statements on a going concern basis.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Expenditure

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs

Governance costs relate to those costs which are incurred purely in furtherance of improving or contributing to the governance of the charity.

Tangible fixed assets

Depreciation is provided for on assets to write off the asset over its useful economic life at the rates shown below. Expenditure on fixed assets of £500 or less is not capitalised and is charged to the Statement of Financial Activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity makes contributions to a multi-employer defined benefit scheme run by Cheshire County Council. Contributions to the scheme are charged to the SOFA in the period to which they relate.

The charity also operates a defined contribution pension scheme. Contributions payable to the Charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The company 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 company's statement of financial position when the company 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 net asset and settle the liability simultaneously.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with bank, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Basic financial assets

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Financial instruments

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 costs 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.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end 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 profit or loss.

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 company 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.

Employee benefits

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. 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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
Donations	1,500	-	1,500	50
Legacies	-	-	-	10,000
	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>10,050</u>

Warrington Voluntary Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
Deposit account interest	605	-	605	252
	<u>605</u>	<u>-</u>	<u>605</u>	<u>252</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21 £	31.3.20 £
Other support services provided	Advice and support	64,725	41,294
Grants	Advice and support	221,717	170,703
		<u>286,442</u>	<u>211,997</u>

Grants received, included in the above, are as follows:

	31.3.21 £	31.3.20 £
Cheshire Community Foundation	13,135	-
NHS England	-	11,651
WBC - Infrastructure Support Services	116,000	116,000
Sport England	-	15,228
Youth Social Action Fund	-	11,500
East Primary Care GP Network	20,134	-
Torus Foundation	21,278	16,324
NAVCA	3,000	-
WBC - Good Neighbours Project	21,500	-
T N L Communities Fund	26,670	-
	<u>221,717</u>	<u>170,703</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Advice and support	239,799	3,204	243,003
	<u>239,799</u>	<u>3,204</u>	<u>243,003</u>

Warrington Voluntary Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

6. SUPPORT COSTS

	Governance costs
	£
Advice and support	3,204
	<u> </u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	504	-
Other operating leases	10,546	12,605
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	176,008	145,701
Social security costs	9,503	8,261
Pension costs	9,189	8,667
Pension deficit payments	8,471	7,033
	<u> </u>	<u> </u>
	203,171	169,662
	<u> </u>	<u> </u>

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Chief officers	1	1
Project managers	1	1
Project officers	6	5
Secondment to Warrington parents & carers	1	1
	<u> </u>	<u> </u>
	9	8
	<u> </u>	<u> </u>

No member of staff received a salary in excess of £60,000 in either year.

Warrington Voluntary Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2020	12,919	2,605	-	15,524
Additions	-	-	6,090	6,090
	<u>12,919</u>	<u>2,605</u>	<u>6,090</u>	<u>21,614</u>
At 31 March 2021	12,919	2,605	6,090	21,614
DEPRECIATION				
At 1 April 2020	12,919	2,605	-	15,524
Charge for year	-	-	504	504
	<u>12,919</u>	<u>2,605</u>	<u>504</u>	<u>16,028</u>
At 31 March 2021	12,919	2,605	504	16,028
NET BOOK VALUE				
At 31 March 2021	-	-	5,586	5,586
	<u>-</u>	<u>-</u>	<u>5,586</u>	<u>5,586</u>
At 31 March 2020	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	21,573	6,427
Other debtors	927	-
	<u>22,500</u>	<u>6,427</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	-	3,188
Social security and other taxes	3,311	3,102
Other creditors	4,663	4,666
Accruals and deferred income	70,904	2,430
	<u>78,878</u>	<u>13,386</u>

Deferred income comprises grant income received in advance of the year to which it relates.

	31.03.21 £
Balance as at 1st April 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	68,474
	<u>68,474</u>
Balance as at 31st March 2021	<u>68,474</u>

Warrington Voluntary Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21 £	31.3.20 £
Within one year	13,297	13,297
Between one and five years	6,653	19,950
	<u>19,950</u>	<u>33,247</u>

14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	47,586	35,806	3,540	86,932
Pension fund	33,000	(160,000)	-	(127,000)
	<u>80,586</u>	<u>(124,194)</u>	<u>3,540</u>	<u>(40,068)</u>
Restricted funds				
Cheshire Community Fund - Manbassador Project	-	4,893	-	4,893
TNL Community Fund	-	449	(449)	-
Assura Digital Grant	-	3,350	(2,045)	1,305
WBC Good Neighbours Project	-	1,046	(1,046)	-
	<u>-</u>	<u>9,738</u>	<u>(3,540)</u>	<u>6,198</u>
TOTAL FUNDS	<u>80,586</u>	<u>(114,456)</u>	<u>-</u>	<u>(33,870)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	207,108	(171,302)	-	35,806
Pension fund	-	-	(160,000)	(160,000)
	<u>207,108</u>	<u>(171,302)</u>	<u>(160,000)</u>	<u>(124,194)</u>
Restricted funds				
Welltime Project	20,133	(20,133)	-	-
Cheshire Community Fund - Manbassador Project	9,786	(4,893)	-	4,893
TNL Community Fund	26,670	(26,221)	-	449
Assura Digital Grant	3,350	-	-	3,350
WBC Good Neighbours Project	21,500	(20,454)	-	1,046
	<u>81,439</u>	<u>(71,701)</u>	<u>-</u>	<u>9,738</u>
TOTAL FUNDS	<u>288,547</u>	<u>(243,003)</u>	<u>(160,000)</u>	<u>(114,456)</u>

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	23,464	24,122	47,586
Pension fund	(147,000)	180,000	33,000
	(123,536)	204,122	80,586
Restricted funds			
Youth Social Action Fund	7,000	(7,000)	-
Big Lottery Awards4All	7,000	(7,000)	-
	14,000	(14,000)	-
TOTAL FUNDS	(109,536)	190,122	80,586

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	184,011	(159,889)	-	24,122
Pension fund	-	-	180,000	180,000
	184,011	(159,889)	180,000	204,122
Restricted funds				
NHS - Dept of Health	11,650	(11,650)	-	-
Sport England Volunteering	15,138	(15,138)	-	-
Youth Social Action Fund	11,500	(18,500)	-	(7,000)
Big Lottery Awards4All	-	(7,000)	-	(7,000)
	38,288	(52,288)	-	(14,000)
TOTAL FUNDS	222,299	(212,177)	180,000	190,122

Welltime project

Coordinating referrals from the East GP Primary Care Network, to match patients with social activities, other residents and volunteers to support their health and wellbeing.

CCF - Manbassador project

Promoting, encouraging and supporting an increased number of men to get involved in social action, though volunteering and acting as role models in the community.

TNL Community fund

Supporting the clinically and extremely vulnerable through the Covid pandemic, providing reassurance phone call, prescription collections, shopping etc.

Assura Digital grant

Supporting vulnerable residents excluded from accessing services and amenities due to digital access and capabilities

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

14. MOVEMENT IN FUNDS - continued

WBC Good Neighbours Project

Coordination of referrals from a wide range of health professionals to provide support to isolated residents. The aim of this activity is to support residents to remain in their own home and live independently with the support of volunteers in the community.

Transfers between funds

As part of providing its services, an element of the funding included funds for IT equipment. However the equipment is not restricted in its use so the cost of the equipment has been transferred to general funds.

15. EMPLOYEE BENEFIT OBLIGATIONS

Defined benefit scheme

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans	
	31.3.21	31.3.20
	£	£
Current service cost	12,000	16,000
Net interest from net defined benefit asset/liability	21,000	27,000
Past service cost	-	-
	<u>33,000</u>	<u>43,000</u>
Actual return on plan assets	<u>112,000</u>	<u>(31,000)</u>

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	31.3.21	31.3.20
	£	£
Opening defined benefit obligation	930,000	1,126,000
Current service cost	12,000	16,000
Contributions by scheme participants	2,000	2,000
Interest cost	21,000	27,000
Actuarial losses/(gains)	276,000	(224,000)
Benefits paid	(18,000)	(17,000)
	<u>1,223,000</u>	<u>930,000</u>

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

15. EMPLOYEE BENEFIT OBLIGATIONS - continued

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans	
	31.3.21	31.3.20
	£	£
Opening fair value of scheme assets	963,000	979,000
Interest income on plan assets	22,000	23,000
Contributions by employer	15,000	7,000
Contributions by scheme participants	2,000	2,000
Actuarial gains/(losses)	112,000	(31,000)
Benefits paid	(18,000)	(17,000)
	<u>1,096,000</u>	<u>963,000</u>

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	31.3.21	31.3.20
	£	£
Actuarial gains/(losses)	(160,000)	180,000
	<u>(160,000)</u>	<u>180,000</u>

The major categories of scheme assets as amounts of total scheme assets are as follows:

	Defined benefit pension plans	
	31.3.21	31.3.20
	£	£
Equities	427,440	337,050
Bonds	493,200	452,610
Property	120,560	77,040
Cash	54,800	96,300
	<u>1,096,000</u>	<u>963,000</u>

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	31.3.21	31.3.20
Discount rate	2.00%	2.30%
Future salary increases	3.55%	2.60%
Future pension increases	2.85%	1.90%

The charity is making additional payments into the scheme to reduce the liability. In the current year, the amount paid was £8,471 (2020: £7,033). These amounts are advised by the scheme advisors.

Defined contribution scheme

The company operates a defined contribution scheme. The assets of which are held separately from the assets of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £9,1891 (2020: £8,667)

Warrington Voluntary Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

17. REMUNERATION OF KEY MANAGEMENT PERSONNEL

The charity considers its key management personnel to comprise its trustees and manager. The total employment benefits (including employers national insurance and pension contributions) of its key management personnel were £45,855 (2020: £46,160).