

**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 2022**  
**for**  
**Warrington Voluntary Action**

# **Warrington Voluntary Action**

## **Contents of the Financial Statements for the Year Ended 31 March 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9 to 10
<b>Cash Flow Statement</b>	11
<b>Notes to the Cash Flow Statement</b>	12
<b>Notes to the Financial Statements</b>	13 to 24

Report of the Trustees  
for the Year Ended 31 March 2022



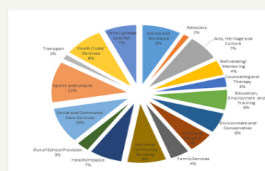
## Community and Voluntary Sector Headlines

Findings from Warrington's 20/21 Community and Voluntary Sector – Recovery and Impact Survey. Providing a comprehensive picture of how the sector responded to the Covid 19 crisis, it's current state, the road to recovery and future expectations.

### SIZE

1045 Voluntary and Community Sector Organisations

836 Organisations delivering activities < £10K  
202 Delivering services with an income of £10k to £1 million  
276 Registered Charities based in Warrington



### SCOPE

Diverse provision across all service areas. Highest across sports, leisure and community activity. 29% stated secondary purpose of providing information and advice.

2,157,941 beneficiary interventions.

26% of organisations supported more people from previously under-represented groups.

### TOTAL INCOME

Total income of the sector  
20/21 £46.8million

Nearly a third (27%) of respondents have reported an increase in short-term income accessed to support their response to Covid.

52 % reported no surplus of funds due to increased demand.



### RESERVES

75% of organisations have less than 1 years reserves.

43 % concerned about loss of income & increased demand during 2022

21% not confident they will be operating beyond 2023



### VOLUNTEERS

37,982 people volunteered at least once during the year.

Volunteers gave 113,946 hours per week, valued at £56,289 million (based on National Living Wage £9.50 )

70% are involved in delivering services.

63% of organisations are seeking to involve more volunteers in the future.

51% of organisations see a decline in formal volunteering



### EMPLOYEES

963 FT equivalent employed across the sector.  
28% furloughed during Covid pandemic.

16% concerned about future staff retention and absence

The survey highlights the impact of the pandemic has been uneven and unpredictable. Many organisations now run fewer services or have lost volunteers whilst others have expanded and accessed additional funds. On a positive note, the sector has been able to innovate and rise to the challenge demonstrating the ability to adapt, scale and pivot services.



**Report of the Trustees  
for the Year Ended 31 March 2022**

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 2022. 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.

**Report of the Trustees  
for the Year Ended 31 March 2022**

**OBJECTIVES AND ACTIVITIES**

**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.

WVA has an excellent understanding of Warrington's network of 1045 VCSE organisations, enabling us to speak with credibility and assurance when representing the views of the sector. WVA is a key leader within the borough's strategic ecosystem of boards, forums and groups, having an elected place on many to advocate for the VCSE. As a trusted, independent charity, WVA will continue to provide a strong voice ensuring confidence in the sector across Warrington's system and strive to deliver our strategic priorities to ensure we achieve the best possible outcomes.

To do this we will:

- Ensure that the Charity is high performing, achieves excellence in the quality of its governance and an effectively managed organisation.
- Continually strengthen the reputation of WVA to provide a strong and trusted local voice on behalf of the voluntary, community and faith sector, and act as the first point of call in all matters related to the community and voluntary sector.
- Be recognised by stakeholders as an effective enabler of high-quality outcomes for voluntary and community organisations.
- 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.
- 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.
- Use our extensive reach from our community database, surveys, outreach work and forums to provide quality information
- relating to groups, service purpose, service beneficiaries and activity to identify emerging need or gaps.

**Report of the Trustees  
for the Year Ended 31 March 2022**

**OBJECTIVES AND ACTIVITIES**

**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.

Our face-to-face brokerage service continues to offer individuals expert local knowledge on volunteering opportunities, allowing individuals to make an informed choice. We have provided one to one confidential appointments advising people of volunteering opportunities that would best suit their needs. This service provides accessibility and inclusivity ensuring people with additional needs, mental health issues and those with English as a second language are supported to access suitable volunteering opportunities. This area of work is funded through New Leaf, a Big Lottery and European Social Fund programme managed by Torus bringing together partners across Cheshire to support unemployed and economically inactive people into employment. This extended project aims to support individuals with complex needs to access suitable volunteering opportunities that will help them increase their chances of finding employment. Volunteering has played a key role in this collaboration to give people the experience, skills and confidence to progress into work.

We have a dedicated Volunteer Advisor to support groups to use the system to their full advantage. The role of the Advisor is to advise groups on their volunteering opportunities, ensuring roles are manageable and purposeful, not a paid-role replacement and that they are of community benefit. The Advisor supports with writing up clear and attractive volunteer opportunities to ensure increased interest before publishing.

WVA played an integral part in the coronavirus community response. At an extraordinary pace we were able to recruit, mobilise and coordinate over 600 volunteers, supporting shielded residents with reassurance calls, prescription collections, shopping and paramedic transport. This high-profile work has developed into a successful Good Neighbour scheme enabling vulnerable residents to access support through the coordination of over 120 volunteers.

WVA coordinates banks of volunteers for a number of activities. In 2021 we supported the online census, we recruited, vetted and trained 15 volunteers to provide a digital drop-in centre to ensure those not digitally able could complete the national Census. We currently recruit, train and coordinate WBCs Food Pantry volunteers and have most recently recruited, vetted and coordinated NHS rotas for covid vaccination marshals. Other examples include supporting Culture Warrington with the Wireworks Exhibition whereby we recruited and provided rotas for volunteers to support with invigilation of the exhibition and interacting with the public.

Future activities include working with WBC to provide opportunities for volunteers involved in the RLWC21 and its legacy. We also expect to continue to support opportunities that mobilise local people to represent their communities, participate in local decision-making processes and strengthen social networks, encouraging people to play their full part in contributing to the life of their community.

**Development Work**

WVA successfully accessed funding from the National Lottery Communities Fund to support communities and volunteers with their digital skills. Ensuring VCSE organisations have the skills and resources required to build and develop their services as Covid lockdowns ended.

WVA also accessed funds through NHS Charities Trust to provide support within Warrington and Halton's hospital discharge team supporting people to access community services on their return home. This project also included a fund for those organisations the project refers into.

This complements our Good Neighbours and Good Neighbours Dementia projects, matching our more vulnerable members of the community with volunteers for support and friendship.

Working with Warrington Disability Partnership and other local charities, WVA played a key role in the delivery of Covid Community Champions, encouraging conversations with those who were vaccine hesitant, sharing messages and reaching out to under-represented communities.

**Report of the Trustees  
for the Year Ended 31 March 2022**

**OBJECTIVES AND ACTIVITIES**

Over 130 individual organisations have received support and advice to help manage and develop their group. Support has included, an organisational Healthcheck service, called REFLECT and EQIS (focused on mental health service providers), advice and guidance on funding applications, a read through service, governance and management advice, policies and procedures, recruiting and managing volunteers, measuring outcomes and impact and setting up new organisation. WVA was instrumental in supporting a number of new groups to establish and flourish.

WVA is also managing small pots community funds for distribution focused on men's mental health and maternal mental health.

We worked closely with the Adult Safeguarding Board to develop and deliver safeguarding training and advice. Giving us the opportunity to address and note safeguarding issues and ensuring all the information we provide is agreed by the Warrington Safeguarding Board. WVA has successfully facilitated funding surgeries and workshops, inviting grant makers to promote programmes and provide opportunities to network and encourage peer-to-peer support across communities.

**Voice and Representation**

Our public profile continues to increase through social media and community engagement.

WVA plays a pivotal role in the Third Sector Leaders Hub ensuring effective representation for the VCSE sector on strategic boards. WVA provides a strong voice ensuring issues that affect the sector are raised and addressed. This year the WVA team have been providing a strong voice and ensuring representation of the sector at the Central Neighbourhood Renewal Board, Active Warrington, Cultural Board, Mental Health Partnership Board, Warrington Together, Cheshire and Merseyside Health Care Partnership and many more to ensure the sector is fully engaged and the needs of the sector are raised.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During 2021/22 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, with a renewed reserves policy outlining the requirement for 6 months reserves which has now been achieved. The charity is now moving into 2022/23 with an experienced and knowledgeable team focused on the infrastructure contract and a diverse range of medium-term project grants that meet the aims of the organisation.

**FINANCIAL REVIEW**

**Principal funding sources**

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

**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 6 months unrestricted expenditure to deliver core services, approx. 150k 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.

**Going concern**

The Trustees are continually reviewing the operations of the charity and its ability to deliver its objects during any future pandemic. The Trustees have followed Government Guidance and will continue to seek financial assistance where appropriate and making cost savings where possible.

**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.

**Report of the Trustees  
for the Year Ended 31 March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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

Wellbeing - Katie Horan

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)

**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



**Report of the Trustees  
for the Year Ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**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

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 10 August 2022 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'S L Bennett', is written over a light grey circular stamp.

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 2022.

**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

10 August 2022

# Warrington Voluntary Action

## Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	500	-	500	1,500
<b>Charitable activities</b>	4				
Advice and support		184,931	453,131	638,062	286,442
Investment income	3	56	-	56	605
<b>Total</b>		185,487	453,131	638,618	288,547
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Advice and support		120,013	319,894	439,907	243,003
<b>NET INCOME</b>		65,474	133,237	198,711	45,544
<b>Other recognised gains/(losses)</b>					
Actuarial gains/(losses) on defined benefit schemes		140,000	-	140,000	(160,000)
<b>Net movement in funds</b>		205,474	133,237	338,711	(114,456)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		(40,068)	6,198	(33,870)	80,586
<b>TOTAL FUNDS CARRIED FORWARD</b>		165,406	139,435	304,841	(33,870)

The notes form part of these financial statements

**Warrington Voluntary Action (Registered number: 06805818)**

**Balance Sheet  
31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	7,311	-	7,311	5,586
<b>CURRENT ASSETS</b>					
Debtors	12	52,446	100,000	152,446	22,500
Cash at bank		169,151	147,235	316,386	143,922
		<u>221,597</u>	<u>247,235</u>	<u>468,832</u>	<u>166,422</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(76,502)	(107,800)	(184,302)	(78,878)
<b>NET CURRENT ASSETS</b>		<u>145,095</u>	<u>139,435</u>	<u>284,530</u>	<u>87,544</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		152,406	139,435	291,841	93,130
<b>PENSION ASSET/(LIABILITY)</b>	16	13,000	-	13,000	(127,000)
<b>NET ASSETS/(LIABILITIES)</b>		<u>165,406</u>	<u>139,435</u>	<u>304,841</u>	<u>(33,870)</u>
<b>FUNDS</b>	15				
Unrestricted funds				165,406	(40,068)
Restricted funds				139,435	6,198
<b>TOTAL FUNDS</b>				<u>304,841</u>	<u>(33,870)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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.

**Balance Sheet - continued**  
**31 March 2022**

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 10 August 2022 and were signed on its behalf by:

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

S L Bennett - Trustee

**Warrington Voluntary Action**

**Cash Flow Statement  
for the Year Ended 31 March 2022**

	Notes	31.3.22 £	31.3.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	177,050	94,862
Net cash provided by operating activities		<u>177,050</u>	<u>94,862</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,642)	(6,090)
Interest received		56	605
Net cash used in investing activities		<u>(4,586)</u>	<u>(5,485)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>172,464</u>	<u>89,377</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>143,922</u>	<u>54,545</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>316,386</u></u>	<u><u>143,922</u></u>

The notes form part of these financial statements

# Warrington Voluntary Action

## Notes to the Cash Flow Statement for the Year Ended 31 March 2022

### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	198,711	45,544
<b>Adjustments for:</b>		
Depreciation charges	2,917	504
Interest received	(56)	(605)
Increase in debtors	(129,946)	(16,073)
Increase in creditors	105,424	65,492
<b>Net cash provided by operations</b>	<u>177,050</u>	<u>94,862</u>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank	<u>143,922</u>	<u>172,464</u>	<u>316,386</u>
	<u>143,922</u>	<u>172,464</u>	<u>316,386</u>
<b>Total</b>	<u>143,922</u>	<u>172,464</u>	<u>316,386</u>

The notes form part of these financial statements

## **Warrington Voluntary Action**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **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 £.

##### **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.

- 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.



## **Warrington Voluntary Action**

### **Notes to the Financial Statements - continued for the Year Ended 31 March 2022**

#### **1. ACCOUNTING POLICIES - continued**

##### **Expenditure**

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **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**

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.

# Warrington Voluntary Action

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 1. ACCOUNTING POLICIES - continued

#### Financial instruments

##### 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	31.3.22 Total funds	31.3.21 Total funds
	£	£	£	£
Donations	500	-	500	1,500
	<u>500</u>	<u>-</u>	<u>500</u>	<u>1,500</u>

### 3. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	31.3.22 Total funds	31.3.21 Total funds
	£	£	£	£
Deposit account interest	56	-	56	605
	<u>56</u>	<u>-</u>	<u>56</u>	<u>605</u>

# Warrington Voluntary Action

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.22 £	31.3.21 £
Other support services provided	Activity		
	Advice and support	52,559	64,725
Grants	Advice and support	585,503	221,717
		<u>638,062</u>	<u>286,442</u>

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

	31.3.22 £	31.3.21 £
Cheshire Community Foundation	30,000	13,135
WBC - Infrastructure Support Services	116,000	116,000
East Primary Care GP Network	-	20,134
Torus Foundation	16,372	21,278
NAVCA	-	3,000
WBC - Good Neighbours Project	68,975	21,500
T N L Communities Fund	38,259	26,670
NHS Liverpool	19,999	-
Alder Hey Childrens Charity	133,134	-
NHS Warrington CCG	52,124	-
Warrington Borough Council	16,300	-
Warrington Disability Partnership	94,340	-
	<u>585,503</u>	<u>221,717</u>

### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Advice and support	<u>335,852</u>	<u>100,561</u>	<u>3,494</u>	<u>439,907</u>

### 6. GRANTS PAYABLE

	31.3.22 £	31.3.21 £
Advice and support	<u>100,561</u>	<u>-</u>
The total grants paid to institutions during the year was as follows:		
	31.3.22 £	31.3.21 £
3rd Party Organisations	<u>100,561</u>	<u>-</u>

# Warrington Voluntary Action

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 7. SUPPORT COSTS

		Governance costs
		£
Advice and support		3,494
		<u>          </u>

### 8. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	2,917	504
Other operating leases	15,033	10,546
Independent examination fee	2,350	2,300
	<u>          </u>	<u>          </u>

### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

### 10. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	255,105	176,008
Social security costs	14,829	9,503
Pension costs	12,089	9,189
Pension deficit payments	7,207	8,471
	<u>          </u>	<u>          </u>
	289,230	203,171
	<u>          </u>	<u>          </u>

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

	31.3.22	31.3.21
Chief officers	1	1
Project managers	1	1
Project officers	10	6
Secondment to Warrington parents & carers	1	1
	<u>          </u>	<u>          </u>
	13	9
	<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 2022**

**11. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2021	12,919	2,605	6,090	21,614
Additions	-	-	4,642	4,642
At 31 March 2022	12,919	2,605	10,732	26,256
<b>DEPRECIATION</b>				
At 1 April 2021	12,919	2,605	504	16,028
Charge for year	-	-	2,917	2,917
At 31 March 2022	12,919	2,605	3,421	18,945
<b>NET BOOK VALUE</b>				
At 31 March 2022	-	-	7,311	7,311
At 31 March 2021	-	-	5,586	5,586

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Trade debtors	152,446	21,573
Other debtors	-	927
	152,446	22,500

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Trade creditors	8,368	-
Social security and other taxes	5,647	3,311
Other creditors	987	4,663
Accruals and deferred income	169,300	70,904
	184,302	78,878

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

	31.03.22 £
Balance as at 1st April 2021	68,474
Amount released to income earned from charitable activities	(68,474)
Amount deferred in year	166,800
Balance as at 31st March 2022	166,800

# Warrington Voluntary Action

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 14. LEASING AGREEMENTS

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

	31.3.22 £	31.3.21 £
Within one year	-	13,297
Between one and five years	-	6,653
	<u>-</u>	<u>19,950</u>

The charity has moved into new offices but at the year end, the lease had not been drawn up.

### 15. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	86,932	65,474	152,406
Pension fund	(127,000)	140,000	13,000
	<u>(40,068)</u>	<u>205,474</u>	<u>165,406</u>
<b>Restricted funds</b>			
Cheshire Community Fund - Manbassador Project	4,893	(4,893)	-
TNL Community Fund	-	4,300	4,300
Assura Digital Grant	1,305	(1,305)	-
WBC Good Neighbours Project	-	25,100	25,100
NHS Charities Trust	-	77,600	77,600
Good Neighbourhood Dementia	-	28,500	28,500
WBC Community Fund	-	2,000	2,000
Men's Health Grant	-	1,935	1,935
	<u>6,198</u>	<u>133,237</u>	<u>139,435</u>
<b>TOTAL FUNDS</b>	<u>(33,870)</u>	<u>338,711</u>	<u>304,841</u>

# Warrington Voluntary Action

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	185,487	(120,013)	-	65,474
Pension fund	-	-	140,000	140,000
	<u>185,487</u>	<u>(120,013)</u>	<u>140,000</u>	<u>205,474</u>
<b>Restricted funds</b>				
Cheshire Community Fund - Manbassador Project	-	(4,893)	-	(4,893)
TNL Community Fund	38,259	(33,959)	-	4,300
Assura Digital Grant	-	(1,305)	-	(1,305)
WBC Good Neighbours Project	68,975	(43,875)	-	25,100
Food Poverty	30,000	(30,000)	-	-
Maternal Mental Health Grants	19,999	(19,999)	-	-
NHS Charities Trust	133,134	(55,534)	-	77,600
Good Neighbourhood Dementia	37,804	(9,304)	-	28,500
WBC Community Fund	2,000	-	-	2,000
Covid Community Champions	94,340	(94,340)	-	-
CCG Mental Health	14,320	(14,320)	-	-
Men's Health Grant	14,300	(12,365)	-	1,935
	<u>453,131</u>	<u>(319,894)</u>	<u>-</u>	<u>133,237</u>
<b>TOTAL FUNDS</b>	<u>638,618</u>	<u>(439,907)</u>	<u>140,000</u>	<u>338,711</u>

### Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>80,586</u>	<u>(114,456)</u>	<u>-</u>	<u>(33,870)</u>

## Warrington Voluntary Action

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>288,547</u>	<u>(243,003)</u>	<u>(160,000)</u>	<u>(114,456)</u>

#### **CCF - Manbassador project**

Promoting, encouraging and supporting an increased number of men to get involved in social action, through 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

#### **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.

#### **Cheshire Community Foundation - Food Alliance**

Supporting the coordination of community led food organisations across Warrington to ensure the people of Warrington, especially those in our deprived wards have improved and to recognise local, ethical and sustainable practice.

#### **The National Lottery Community Fund**

The Get Connected project supports the many community and voluntary organisations with the digital skills they require to deliver effective services, as well as mobilises volunteers to engage in one off volunteering opportunities and community events.

#### **NHS Liverpool**

Cheshire & Merseyside Community Grants to support grass roots voluntary and community groups on women's peri-natal mental health to support women and their families who are expecting a child or have recently given birth.

#### **NHS Charities Trust**



## Warrington Voluntary Action

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 15. MOVEMENT IN FUNDS - continued

Delivery of Healthy and Home to support the hospital discharge process, by supporting NHS teams to navigate the voluntary sector and refer to patients to community settings. Includes capacity building monies for the wider sector.

##### **NHS Warrington CCG**

£37500 Good Neighbours dementia support to match families with volunteer support to provide a helping hand, friendship and respite.

£14634 - EQIS the delivery of a mental health quality assurance framework for the VCSE.

##### **Warrington Borough Council**

Community Initiative Fund to deliver community walks to wellness through volunteer support.

##### **Covid Community Champions**

Working directly within local communities to communicate the latest accurate health information to residents, providing a trusted voice to address vaccine hesitancy.

#### 16. EMPLOYEE BENEFIT OBLIGATIONS

##### **Defined benefit scheme**

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

	Defined benefit pension plans	
	31.3.22	31.3.21
	£	£
Current service cost	19,000	12,000
Net interest from net defined benefit asset/liability	24,000	21,000
Past service cost	-	-
	<u>43,000</u>	<u>33,000</u>
Actual return on plan assets	<u>55,000</u>	<u>112,000</u>

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

	Defined benefit pension plans	
	31.3.22	31.3.21
	£	£
Opening defined benefit obligation	1,223,000	930,000
Current service cost	19,000	12,000
Contributions by scheme participants	3,000	2,000
Interest cost	24,000	21,000
Actuarial losses/(gains)	(91,000)	276,000
Benefits paid	(19,000)	(18,000)
	<u>1,159,000</u>	<u>1,223,000</u>

# Warrington Voluntary Action

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 16. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

	Defined benefit pension plans	
	31.3.22	31.3.21
	£	£
Opening fair value of scheme assets	1,096,000	963,000
Interest income on plan assets	22,000	22,000
Contributions by employer	15,000	15,000
Contributions by scheme participants	3,000	2,000
Actuarial gains/(losses)	55,000	112,000
Benefits paid	(19,000)	(18,000)
	<u>1,172,000</u>	<u>1,096,000</u>

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

	Defined benefit pension plans	
	31.3.22	31.3.21
	£	£
Actuarial gains/(losses)	140,000	(160,000)
	<u>140,000</u>	<u>(160,000)</u>

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

	Defined benefit pension plans	
	31.3.22	31.3.21
	£	£
Equities	433,640	427,440
Bonds	527,400	493,200
Property	140,640	120,560
Cash	70,320	54,800
	<u>1,172,000</u>	<u>1,096,000</u>

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

	31.3.22	31.3.21
Discount rate	2.70%	2.00%
Future salary increases	3.90%	3.55%
Future pension increases	3.20%	2.85%

The charity is making additional payments into the scheme to reduce the liability. In the current year, the amount paid was £7,207 (2021: £8,471). 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 £12,089 (2021: £9,189).

**Warrington Voluntary Action**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**18. 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 £54,858 (2021: £45,855).