

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 2023
for
Warrington Voluntary Action

Warrington Voluntary Action

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**Report of the Trustees
for the Year Ended 31 March 2023**

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 2023. 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.
- Supporting people to enjoy life, live well and independently.

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 people in our communities.

**Report of the Trustees
for the Year Ended 31 March 2023**

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.

Warrington Voluntary Action is the strategic Place lead for the VCSE Sector across the borough. We work closely with public sector strategic partners, including those involved in healthcare transformation to represent the interests of the VCSE.

WVA has an excellent understanding of Warrington's network of over 1000 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 2023**

OBJECTIVES AND ACTIVITIES

Overview

WVA has a team of talented and multi-skilled employees, working on a wide range of services and projects.

As the sole infrastructure organisation for Warrington contracted until 2028, we have a core focus on building capacity within the sector through charity/enterprise start-up and funding advice, governance support, quality assurance and skills development all of which continue to be in high demand.

WVA is a VCQA accredited Volunteer Centre, encouraging, supporting and promoting volunteers across Warrington as well as recruiting, mobilising and supporting volunteers for our wellbeing services.

Through our Wellbeing Service offer, WVA has good working relationship with health and social care and Warrington and Halton's NHS Trust Hospital discharge service through our Healthy and Home and our Good Neighbours service's and newly established falls prevention initiative.

We have been an active strategic partner in shaping the new place-based integrated care partnership Warrington Together. We also continue to support anti-poverty interventions through the work of the Poverty Forum and our well established Food Network.

WVA represents the VCSE on various boards and forums across the borough to provide a strong collective voice and helping to shape future policy and direction, ensuring an eco-system with full VCSE representation and forums to share intelligence and good practice.

Other work includes leading on a mental health alliance, delivering cancer awareness engagement within communities, coordinating a community lottery and managing grants and commissions on behalf of the sector.

At a regional level, WVA is an active partner of the Cheshire & Warrington Infrastructure Partnership, as well as a number other regional and national networks. The CEO of the charity is seconded one day per week to represent Cheshire and Warrington VCSE across the Cheshire & Merseyside ICS.

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.

**Report of the Trustees
for the Year Ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

We 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.

WVA coordinates banks of volunteers for a number of activities. In 2022 we supported the East PCN to undertake a digital inequalities survey through the mobilisation of volunteers. We continue to recruit, train and coordinate WBCs Food Pantry volunteers. Other examples include supporting Culture Warrington with Exhibition whereby we recruited and provided rotas for volunteers to support with invigilation of the exhibition and interacting with the public.

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.

163 individual organisations have received support and advice to help manage and develop their group. Support has included, an organisational Health check 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 has been instrumental in supporting a number of new groups to establish and flourish.

WVA has managed community grants for the Cheshire and Merseyside Cancer Alliance, disseminating funds that enable groups to deliver prevention and early detection messages and communications to those most hard to reach in our communities. We have also managed Cost of Living Grants to enable communities to set up warm hubs and provide information and advice for those most vulnerable and in crisis. We also had a small pot of monies available for distribution focused on men's mental health.

Wellbeing Services

WVA also accessed funds through NHS Charities Trust, the Local Authority and NHS to provide support to enable people to live well and live independent lives within their own homes. This is delivered through our Healthy and Home services based in Warrington and Halton NHS Trust Hospital discharge service and our Good Neighbours offer home. Good Neighbours aims to reduce feelings of loneliness and provide meaningful social time making people feel connected and valued. This offer also includes providing chair-based exercise for people referred from falls services. We deliver Good Neighbours through the coordination and mobilisation of volunteers that have awareness in safeguarding and making positive connections. Healthy and Home supports people from Warrington and Halton who are being discharged from Hospital, to make them aware of what Voluntary Sector assistance is available to support their social needs, and link them with services that could enable them to remain safe and happy in their own homes. This also involves a fund for those VCSE organisations taking referrals from the service.

Voice and Representation

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

WVA plays a pivotal role providing 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, Mental Health Partnership Board, Health and Wellbeing Board, Poverty Forum Warrington Together, Cheshire and Merseyside Health Care Partnership, Staying Well, Community Led Support and many more to ensure the sector is fully engaged and the needs of the sector are raised. This work involves the coordination of numerous representative boards and forums including the VCSE health and social care alliance, network hub, food network, Warrington in Mind and a range of community networks and communities of practice.

**Report of the Trustees
for the Year Ended 31 March 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2022/23 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, ensuring the requirement for 6 months reserves to cover core services. The charity is now moving into 2022/23 with an expanded, 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 commissions from Warrington Borough Council, NHS, and 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. 200k 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.

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.

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Independent Examiner

Lee Warburton BA FCA
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).

**Report of the Trustees
for the Year Ended 31 March 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

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 1 December 2023 and signed on its behalf by:



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 2023.

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 member of the Institute of Chartered Accountants in England and Wales, 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

Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

1 December 2023

Warrington Voluntary Action

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,000	-	5,000	500
Charitable activities	4				
Advice and support		138,682	553,402	692,084	638,062
Investment income	3	3,781	-	3,781	56
Total		<u>147,463</u>	<u>553,402</u>	<u>700,865</u>	<u>638,618</u>
EXPENDITURE ON					
Charitable activities	5				
Advice and support		<u>209,589</u>	<u>562,204</u>	<u>771,793</u>	<u>439,907</u>
NET INCOME/(EXPENDITURE)		(62,126)	(8,802)	(70,928)	198,711
Transfers between funds	14	(1,915)	1,915	-	-
Other recognised gains/(losses)					
Actuarial gains on defined benefit schemes		<u>219,000</u>	<u>-</u>	<u>219,000</u>	<u>140,000</u>
Net movement in funds		<u>154,959</u>	<u>(6,887)</u>	<u>148,072</u>	<u>338,711</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		165,406	139,435	304,841	(33,870)
TOTAL FUNDS CARRIED FORWARD		<u><u>320,365</u></u>	<u><u>132,548</u></u>	<u><u>452,913</u></u>	<u><u>304,841</u></u>

The notes form part of these financial statements

Warrington Voluntary Action (Registered number: 06805818)

**Balance Sheet
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	11	7,196	-	7,196	7,311
CURRENT ASSETS					
Debtors	12	59,746	21,393	81,139	152,446
Cash at bank		403,014	111,155	514,169	316,386
		<u>462,760</u>	<u>132,548</u>	<u>595,308</u>	<u>468,832</u>
CREDITORS					
Amounts falling due within one year	13	(381,591)	-	(381,591)	(184,302)
NET CURRENT ASSETS		<u>81,169</u>	<u>132,548</u>	<u>213,717</u>	<u>284,530</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		88,365	132,548	220,913	291,841
PENSION ASSET	15	232,000	-	232,000	13,000
NET ASSETS		<u>320,365</u>	<u>132,548</u>	<u>452,913</u>	<u>304,841</u>
FUNDS	14				
Unrestricted funds				320,365	165,406
Restricted funds				<u>132,548</u>	<u>139,435</u>
TOTAL FUNDS				<u>452,913</u>	<u>304,841</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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

Warrington Voluntary Action (Registered number: 06805818)

**Balance Sheet - continued
31 March 2023**

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 1 December 2023 and were signed on its behalf by:

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

S L Bennett - Trustee

The notes form part of these financial statements

Warrington Voluntary Action

**Cash Flow Statement
for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	197,813	177,050
Net cash provided by operating activities		<u>197,813</u>	<u>177,050</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,811)	(4,642)
Interest received		3,781	56
Net cash used in investing activities		<u>(30)</u>	<u>(4,586)</u>
Change in cash and cash equivalents in the reporting period		<u>197,783</u>	<u>172,464</u>
Cash and cash equivalents at the beginning of the reporting period		<u>316,386</u>	<u>143,922</u>
Cash and cash equivalents at the end of the reporting period		<u><u>514,169</u></u>	<u><u>316,386</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 2023**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(70,928)	198,711
Adjustments for:		
Depreciation charges	3,926	2,917
Interest received	(3,781)	(56)
Decrease/(increase) in debtors	71,307	(129,946)
Increase in creditors	197,289	105,424
Net cash provided by operations	<u>197,813</u>	<u>177,050</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	316,386	197,783	514,169
	<u>316,386</u>	<u>197,783</u>	<u>514,169</u>
Total	<u>316,386</u>	<u>197,783</u>	<u>514,169</u>

The notes form part of these financial statements

Warrington Voluntary Action

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Expenditure

- 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.

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.

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Financial instruments

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.

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.

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Donations	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>500</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Deposit account interest	<u>3,781</u>	<u>-</u>	<u>3,781</u>	<u>56</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23 £	31.3.22 £
Other support services provided	Advice and support	46,993	52,559
Grants	Advice and support	645,091	585,503
		<u>692,084</u>	<u>638,062</u>

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

	31.3.23 £	31.3.22 £
Cheshire Community Foundation	44,435	30,000
WBC - Infrastructure Support Services	116,000	116,000
Torus Foundation	13,189	16,372
WBC - Good Neighbours Project	-	68,975
T N L Communities Fund	55,233	38,259
NHS Liverpool	-	19,999
Alder Hey Childrens Charity	143,434	133,134
NHS Warrington CCG	-	52,124
Warrington Borough Council	172,800	16,300
Warrington Disability Partnership	-	94,340
Cancer Alliance	100,000	-
	<u>645,091</u>	<u>585,503</u>

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Advice and support	482,421	285,747	3,625	771,793

6. GRANTS PAYABLE

	31.3.23 £	31.3.22 £
Advice and support	285,747	100,561

The total grants paid to institutions during the year was as follows:

	31.3.23 £	31.3.22 £
3rd Party Organisations	285,747	100,561

7. SUPPORT COSTS

	Governance costs £
Advice and support	3,625

8. NET INCOME/(EXPENDITURE)

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

	31.3.23 £	31.3.22 £
Depreciation - owned assets	3,926	2,917
Other operating leases	20,426	15,033
Independent examination fee	2,500	2,350

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

10. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	358,526	255,105
Social security costs	22,949	14,829
Pension costs	14,906	12,089
Pension deficit payments	8,703	7,207
	<u>405,084</u>	<u>289,230</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	3	1
Project officers	12	10
Secondment to Warrington parents & carers	1	1
	<u>18</u>	<u>13</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 2023

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022	12,919	2,605	10,732	26,256
Additions	-	-	3,811	3,811
At 31 March 2023	12,919	2,605	14,543	30,067
DEPRECIATION				
At 1 April 2022	12,919	2,605	3,421	18,945
Charge for year	-	-	3,926	3,926
At 31 March 2023	12,919	2,605	7,347	22,871
NET BOOK VALUE				
At 31 March 2023	-	-	7,196	7,196
At 31 March 2022	-	-	7,311	7,311

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	59,746	152,446
Prepayments and accrued income	21,393	-
	<u>81,139</u>	<u>152,446</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	14,124	8,368
Social security and other taxes	6,836	5,647
Other creditors	2,885	987
Accruals and deferred income	357,746	169,300
	<u>381,591</u>	<u>184,302</u>

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

	31.03.23 £
Balance as at 1st April 2022	166,800
Amount released to income earned from charitable activities	(166,800)
Amount deferred in year	355,246
Balance as at 31st March 2023	<u>355,246</u>

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	152,406	(62,126)	(1,915)	88,365
Pension fund	13,000	219,000	-	232,000
	<u>165,406</u>	<u>156,874</u>	<u>(1,915)</u>	<u>320,365</u>
Restricted funds				
TNL Community Fund	4,300	(4,300)	-	-
WBC Good Neighbours Project	25,100	(25,100)	-	-
NHS Charities Trust	77,600	(2,766)	-	74,834
Good Neighbourhood Dementia	28,500	(28,500)	-	-
WBC Community Fund	2,000	-	-	2,000
CCG Mental Health	1,935	(3,850)	1,915	-
Cancer Alliance Community	-	3,726	-	3,726
Warm Spaces	-	40,879	-	40,879
CCF Connector	-	11,109	-	11,109
	<u>139,435</u>	<u>(8,802)</u>	<u>1,915</u>	<u>132,548</u>
TOTAL FUNDS	<u>304,841</u>	<u>148,072</u>	<u>-</u>	<u>452,913</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	147,463	(209,589)	-	(62,126)
Pension fund	-	-	219,000	219,000
	<u>147,463</u>	<u>(209,589)</u>	<u>219,000</u>	<u>156,874</u>
Restricted funds				
TNL Community Fund	55,233	(59,533)	-	(4,300)
WBC Good Neighbours Project	21,500	(46,600)	-	(25,100)
Food Poverty	30,000	(30,000)	-	-
NHS Charities Trust	143,434	(146,200)	-	(2,766)
Good Neighbourhood Dementia	-	(28,500)	-	(28,500)
CCG Mental Health	-	(3,850)	-	(3,850)
Cancer Alliance Community	100,000	(96,274)	-	3,726
Soup & Chat	7,800	(7,800)	-	-
VCSE Place secondee	37,500	(37,500)	-	-
Voluntary sector support	23,500	(23,500)	-	-
Warm Spaces	90,000	(49,121)	-	40,879
CCF Connector	44,435	(33,326)	-	11,109
	<u>553,402</u>	<u>(562,204)</u>	<u>-</u>	<u>(8,802)</u>
TOTAL FUNDS	<u>700,865</u>	<u>(771,793)</u>	<u>219,000</u>	<u>148,072</u>

Warrington Voluntary Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	86,932	65,474	152,406
Pension fund	(127,000)	140,000	13,000
	(40,068)	205,474	165,406
Restricted funds			
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
	6,198	133,237	139,435
TOTAL FUNDS	(33,870)	338,711	304,841

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

14. 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 £
Unrestricted funds				
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>
Restricted funds				
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>
TOTAL FUNDS	<u>638,618</u>	<u>(439,907)</u>	<u>140,000</u>	<u>338,711</u>

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 organistaions 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

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.

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

14. MOVEMENT IN FUNDS - continued

NHS Warrington CCG

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

Warrington Borough Council

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

15. EMPLOYEE BENEFIT OBLIGATIONS

Defined benefit scheme

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

	Defined benefit pension plans	
	31.3.23	31.3.22
	£	£
Current service cost	18,000	19,000
Net interest from net defined benefit asset/liability	31,000	24,000
Past service cost	-	-
	<u>49,000</u>	<u>43,000</u>
Actual return on plan assets	<u>(115,000)</u>	<u>55,000</u>

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

	Defined benefit pension plans	
	31.3.23	31.3.22
	£	£
Opening defined benefit obligation	1,159,000	1,223,000
Current service cost	18,000	19,000
Contributions by scheme participants	3,000	3,000
Interest cost	31,000	24,000
Actuarial losses/(gains)	(335,000)	(91,000)
Benefits paid	(22,000)	(19,000)
	<u>854,000</u>	<u>1,159,000</u>

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

15. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

	Defined benefit pension plans	
	31.3.23	31.3.22
	£	£
Opening fair value of scheme assets	1,172,000	1,096,000
Interest income on plan assets	32,000	22,000
Contributions by employer	16,000	15,000
Contributions by scheme participants	3,000	3,000
Actuarial gains/(losses)	(115,000)	55,000
Benefits paid	(22,000)	(19,000)
	<u>1,086,000</u>	<u>1,172,000</u>

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

	Defined benefit pension plans	
	31.3.23	31.3.22
	£	£
Actuarial gains/(losses)	209,000	140,000
	<u>209,000</u>	<u>140,000</u>

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Defined benefit pension plans	
	31.3.23	31.3.22
Equities	43%	37%
Bonds	39%	45%
Property	16%	12%
Cash	2%	6%
	<u>100%</u>	<u>100%</u>

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

	31.3.23	31.3.22
Discount rate	4.75%	2.70%
Future salary increases	3.65%	3.90%
Future pension increases	2.95%	3.20%

The charity is making additional payments into the scheme to reduce the liability. In the current year, the amount paid was £8,471 (2022: £7,207). These amounts are advised by the scheme advisors.

Warrington Voluntary Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. EMPLOYEE BENEFIT OBLIGATIONS - continued

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 £15,138 (2022: £12,089).

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

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 £57,921 (2022: £54,858).

Warrington Voluntary Action

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,000	500
Investment income		
Deposit account interest	3,781	56
Charitable activities		
Other support services provided	46,993	52,559
Grants	645,091	585,503
	<u>692,084</u>	<u>638,062</u>
Total incoming resources	700,865	638,618
EXPENDITURE		
Charitable activities		
Wages	358,526	255,105
Social security	22,949	14,829
Pensions	23,609	19,296
Other operating leases	20,426	15,033
Insurance	1,480	1,480
Telephone	2,591	3,832
Sundries	3,638	7,415
Printing, postage, stationery & IT support	18,772	8,870
Travel	2,501	1,800
Training, consultancy, project activities costs & events	24,003	5,275
Computer equipment	3,926	2,917
Grants to institutions	285,747	100,561
	<u>768,168</u>	<u>436,413</u>
Support costs		
Governance costs		
Accountancy fees	2,605	2,864
Legal fees	1,020	630
	<u>3,625</u>	<u>3,494</u>
Total resources expended	771,793	439,907
Net (expenditure)/income	(70,928)	198,711

This page does not form part of the statutory financial statements