

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 2024
for
Warrington Voluntary Action

Warrington Voluntary Action

Contents of the Financial Statements for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Cash Flow Statement	14
Notes to the Cash Flow Statement	15
Notes to the Financial Statements	16 to 30
Detailed Statement of Financial Activities	31

Warrington Voluntary Action (Registered number: 06805818)

**Report of the Trustees
for the Year Ended 31 March 2024**

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 2024. 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, and meaningful growth of a vibrant, responsive, thriving and sustainable third sector and community-focused faith groups, 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 the 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, and access to relevant accreditation programmes.
- 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 in key strategic partnership bodies to ensure third-sector organisations have a strong and coherent voice and promote equitable participation for the communities and community representations in local policies.
- Elevate the voice of marginalised communities and groups in strategic forums and promote equality, diversity and equitability of outcomes.
- Supporting people to enjoy life, and live well and independently through a network of community connectors and first step enquiries.

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.

Warrington Voluntary Action (Registered number: 06805818)

**Report of the Trustees
for the Year Ended 31 March 2024**

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 aims 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 (WVA) 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 and the community groups.

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 has actively supported the groups to stay connected to the direction of the public sector and communicated on their behalf to influence the strategy with the voice of the community and VCSE groups at heart.

WVA is a key leader within the borough's strategic ecosystem of boards, innovation groups, forums and alliances, having an elected place to advocate for the VCSE on an equitable platform as a key partner. As a trusted, independent charity, WVA will continue to provide a strong presence, and continuous voice ensuring confidence in the sector across Warrington's systems and strives to deliver our strategic priorities to ensure we achieve the best possible outcomes.

To do this WVA will:

- Ensure that the Charity is performing proactively and at an optimum level, achieves excellence in the quality of its governance and is an effectively ran and managed organisation.
- Continually strengthen the engagement of WVA in all relevant groups, to stay informed, and 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 with meaningful social values, for voluntary and community organisations.
- Building a responsive and strong evidence-based system to evaluate the impact of WVA and the effectiveness of VSFSE groups as an important focus for strengthening communities and measuring outcomes for individuals, organisations groups, and the wider community, by building capacity and partnership, and facilitating identification of effective evidence of this work.
- Be recognised as an organisation that puts service users first encourages and supports the development of groups collaboratively and supports the delivery of services for our partners by:
 - 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 needs or gaps.
 - responds to the strategic needs of our communities.

Warrington Voluntary Action (Registered number: 06805818)

**Report of the Trustees
for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Overview

Warrington Voluntary Action (WVA) has a diverse team of talented and multi-skilled employees, who work on a diverse array of services and projects.

As the sole infrastructure organisation for Warrington, WVA is contracted until 2028 and is continuing to focus on building capacity within the sector and informing our commissioners on the trends, strengths and challenges of the sector on a regular basis.

This is achieved through our work with charity and enterprise start-ups with a core focus on building capacity and offering funding support, governance requirements and quality assurance and strengthening the performance of the said organisation by offering support in Leadership, encouraging partnership and collaboration, and supporting with any scaling up plans and growth they have planned in the strategic direction.

WVA is a VCQA-accredited Volunteer Centre, encouraging, supporting and promoting volunteers across Warrington as well as recruiting, mobilising and supporting volunteers for our community wellbeing services. We have reviewed our volunteering training offer and we are developing our volunteer training programme, to be able to sustain the support in our communities, learnings and growth to people who want to volunteer and be more responsible for the trends and new themes emerging in our communities

WVA has been leading multiple strands of volunteer-led, community support structures. Through the Wellbeing Service offer, WVA has a responsible and effective working relationship with health and social care. Our Healthy and Home service our Good Neighbours services and falls prevention initiative are highly regarded as effective services to support individuals in the comfort of their homes. Our Talking Point services are the first point of seeking advice and information for the community and the first door to the breadth of our partnership support is also supported and is striving to run by local volunteers.

We continue to be a strategic partner in shaping the new place-based integrated care partnership Warrington Together Partnership Board.

We are partners in delivering Poverty responses as a priority for the Warrington Health and Wellbeing Board, 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 help shape future policy and direction, ensuring an eco-system with full VCSE representation and forums to share intelligence, tacit knowledge and good practice.

Other work includes leading a mental health alliance and health Alliance partnership, delivering cancer awareness engagement within communities, coordinating community digital accessibility service, expanding our offer on the food network and poverty responses, 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 of other regional and national networks working with partners across the area to steer the direction of strategic priorities and to mirror the needs of the local population.

Volunteering

By encouraging, supporting, and developing volunteering across the borough, WVA can unlock the potential of local residents and channel their skills and enthusiasm towards making a positive impact in their community.

Warrington Voluntary Action (Registered number: 06805818)

**Report of the Trustees
for the Year Ended 31 March 2024**

By utilising the potential within our community, WVA can create a sense of ownership and responsibility among residents, foster a sense of community, and drive positive change. A key role of WVA is to encourage, support and develop volunteering across the borough.

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

Our brokerage service continues to offer individuals expert local knowledge on volunteering opportunities, allowing individuals to make an informed choice. We have a digital platform to allow people to explore the possibilities of volunteering in the community for varied reasons.

Additionally, we offer person-centred and 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, asylum seekers and refugees, and newcomers with English as a second language are supported to access suitable volunteering opportunities.

WVA as a team supports external organisations on considerations they need to have prior to adversity and recruiting volunteers. The Advisor supports writing up clear and attractive volunteer opportunities to ensure increased interest before publishing and supports with matching the volunteers with the skill sets required.

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. During this period, we have supported the primary care team in undertaking Cardio Vascular Awareness (CVD) for monitoring blood pressure, engaging more than 1600 people and worked with community volunteers to facilitate community-wide consultation for Warrington Public Health strategic priorities, are examples of initiatives that we have been involved with. We continue to recruit, train and coordinate WBCs Food Pantry volunteers, Good Neighbours volunteers and Talking Point volunteers, and extend the reach of all of our projects to address the root cause of poverty and adversities across Warrington.

We continue to support various events by supporting organisations to recruit and support their volunteers for specific events, carnivals and festivals.

Development Work

WVA digital skills project, funded by national lottery is successfully entered the third year of funding and the programme maturity has given us the momentum to see the accumulative impact of gradual digital competency and confidence in the VCFSE sector.

The project has not only improved the digital skills of the groups but also combined our objectives of building the infrastructure and funding and improved digital skills to help organisations conduct small-scale fundraising for their groups. The gap analysis of this programme for the communities has also been utilised in securing funding for a follow-up programme that will be launched in the new financial year.

WVA continued to support individual organisations with the required support and advice to help manage and develop their group, structure, governance and strategic growth. This support included an organisational Health check service for governance, training needs and scalability.

EQIS (focused on mental health service providers) membership to ensure a benchmark for good practice in mental health has been established with a growing membership. Our support for Mental health support groups additionally included 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 organisations. WVA has been instrumental in supporting a number of new groups to establish and flourish.

Warrington Voluntary Action (Registered number: 06805818)

**Report of the Trustees
for the Year Ended 31 March 2024**

WVA has managed community grants for the Cheshire Foundation micro-grants, Multiply grant, UK Shared Prosperity Fund - Talking Point (Community Investment Grants), and Cancer Alliance, disseminating funds that either served to create a programme to address a gap in service provision, or enable the groups to address various identified outcomes, for example deliver prevention and early detection messages and communications to those most hard to reach in our communities. Additionally, we have been involved in a collaborative approach to identifying gaps in provisions in different communities and closely working to address the gaps through a multi-organisation approach to development. Creating women-focused mental health groups, and grief support groups are examples of that work.

Community Impact

Warrington Voluntary Action celebrated the success of dedicated work and significant effort to coordinate a response to food poverty in Warrington, by collaboration and engagement with the partners and stakeholders who support and deliver services for the cause.

WVA strengthened the alliance bringing together the local organisations who are providing food projects in Warrington. On a joint agreement cross-referencing and using shared criteria across partners to develop opportunities for sharing resources, best practices, training, and learning from each other to extend the reach of affordable food across Warrington

WVA has been directly engaged with food organisations to enable them to link with other partners and providers to address the wider financial inclusion agenda within the town and developed and coordinated a Warrington Food Alliance working with local food organisations, the wider voluntary sector, local authorities and health partners. To develop and agree on a set of principles that champion local, ethical and sustainable practice as well as the provision of support to access funds and resources and volunteers. Cheshire Community Foundation and WBC funding has created the opportunity for the wide-reach network to become a highly impactful engagement

Wellbeing Services:

WVA is continuing to deliver community Well-being services. This service is a joint Local Authority, and Health initiative, to support individuals in living well and independently in their own homes. This is achieved through the following programs and services:

1) Good Neighbours Program:

Aims to reduce feelings of loneliness and provide meaningful social interactions.

This service offers a period of support to connect individuals to various community-based services or a volunteer befriender to reduce isolation and loneliness.

Fall prevention service, by delivering accredited chair-based exercise programs, through a network of trained volunteers, for individuals referred from fall services.

Through these services, WVA aims to enhance the well-being of individuals by ensuring they have access to the necessary social support and community connections.

Dementia Support: This service offers person-centred support to people with early onset dementia to maintain a level of familiarity and independence in their lives, whilst maintaining safety and connection. The service has partnered with various VCSE groups with the aim of making Warrington a Dementia friendly city.

2) Healthy and Home Services:

Based in Warrington and Halton NHS Trust Hospital discharge service serving Warrington residents discharge plans from both hospitals.

This service supports people discharged from the hospital by informing them of the voluntary sector assistance available to meet their social needs, connecting them to Good Neighbour teams for their initial needs upon discharge and aims to reduce loneliness and isolation for vulnerable and frail people.

3) Community Link Workers, Social Prescribers Health Focused:

We offer a network of community link workers and social prescribers who work with our health partners in the community or at GP surgeries to meet the non-clinical needs of the patients and support the community-based needs, by offering information about the VCFSE partner's wider and specialised support, and facilitate engagement in community activities.

Warrington Voluntary Action (Registered number: 06805818)

**Report of the Trustees
for the Year Ended 31 March 2024**

Voice and Representation:

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

WVA plays a pivotal role in 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.

FINANCIAL REVIEW

Financial position

The Charity made a surplus in the year of £66,351, before the gain on the pension asset. The Charity had total free reserves of £157,598. At the year end, the Charity held restricted reserves totalling £126,815 (£132,548).

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 objectives during any future pandemic. The Trustees have followed Government Guidance and will continue to seek financial assistance where appropriate and make cost savings where possible.

Warrington Voluntary Action (Registered number: 06805818)

Report of the Trustees for the Year Ended 31 March 2024

FUTURE PLANS

We have continued to engage in community engagements, surveys and supporting the local voices to shape the future strategy of health and wellbeing, for example, healthy weight declaration for public health.

We offered support to more than 275 new groups, supported 72 organisations to access external funding and responded to 1469 volunteering inquiries to be matched internally or externally.

We extended our offer of linkwork and social prescription to include additional social prescribers, mental health link workers, and community-based link workers.

Our food poverty coordinated network has grown and become more established, identifying new pathways to address the root cause of poverty by partnering with Cheshire Community Foundation (part commissioning) and Citizen Advice and working with multiple partners across Warrington.

Our Good Neighbour programme grew from strength to strength, by offering support to 382 beneficiaries for overall support, training 31 specialist volunteers to support beneficiaries at early stages of dementia, and our Healthy and Hope team supported 1725 patients with a fast and safe discharge plan from hospital to home.

Looking ahead, we envisage focusing on four strands of work

I. Strengthening the value and offer by continuing to influence policy and actions to a more transparent and collaborative work with our public sector colleagues, commissioners, VCSE health alliance and wider members of VCFSE groups. This will be by our joint effort to update and embed the Compact Agreement. The Compact defines a commitment made by health, social care, and other public and voluntary, community, faith and social enterprises to focus on how we can work together and keep the community voice at the centre of what we do.

II. Building Capacity and Resilience in the VCFSE Sector by enhancing our offer of support to the sector leads, increasing access to training and professional development offers directly or indirectly. Sharing resources and continuing to highlight the areas of gaps and seek proactive solutions for capacity building. We focus on fostering the well-being of our sector by providing more opportunities for problem-solving and speaking up about challenges to access support and solutions.

III. Strategic involvement in Poverty and food poverty, coordinating and driving strategic initiatives and programs focused on addressing poverty, social inequality, and community development and focusing on the aim to continue to highlight the need to reduce poverty, empower marginalised communities, and foster sustainable development.

IV. Strategic involvement in improving the mental health response, highlighting the gaps and strengthening to voice and the work of grassroots organisations that offer community-based mental health support in addition to clinical services

V. Wellbeing services: Continue to deliver high-quality, evidence-based interventions and work collaboratively with our health and social care partners to enhance an offer centred around the voices of the beneficiaries.

VI. Volunteering: We have the ambition to re-structure our volunteer offer and volunteering training based on the increasing demand and the need for volunteers internally and externally.

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.

Warrington Voluntary Action (Registered number: 06805818)

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 (resigned 19.11.24)

D F Barlow Retired

Company Secretary

N Ghodrati

Warrington Voluntary Action (Registered number: 06805818)

**Report of the Trustees
for the Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

J Boyo FMAAT FCA BFP
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 19 December 2024 and signed on its behalf by:

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

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 2024.

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.



J Boyo FMAAT FCA BFP

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

19 December 2024

Warrington Voluntary Action
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	135	-	135	5,000
Charitable activities	4				
Advice and support		186,072	714,832	900,904	692,084
Investment income	3	4,569	-	4,569	3,781
Total		<u>190,776</u>	<u>714,832</u>	<u>905,608</u>	<u>700,865</u>
EXPENDITURE ON					
Charitable activities	5				
Advice and support		<u>165,963</u>	<u>673,294</u>	<u>839,257</u>	<u>771,793</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	24,813	41,538	66,351	(70,928)
Other recognised gains/(losses)		47,271	(47,271)	-	-
Actuarial gains on defined benefit schemes		<u>42,000</u>	<u>-</u>	<u>42,000</u>	<u>219,000</u>
Net movement in funds		114,084	(5,733)	108,351	148,072
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>320,365</u>	<u>132,548</u>	<u>452,913</u>	<u>304,841</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>434,449</u></u>	<u><u>126,815</u></u>	<u><u>561,264</u></u>	<u><u>452,913</u></u>

The notes form part of these financial statements

Warrington Voluntary Action (Registered number: 06805818)

**Balance Sheet
31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	11	2,851	-	2,851	7,196
CURRENT ASSETS					
Debtors	12	119,191	-	119,191	81,139
Cash at bank		404,569	126,815	531,384	514,169
		<u>523,760</u>	<u>126,815</u>	<u>650,575</u>	<u>595,308</u>
CREDITORS					
Amounts falling due within one year	13	(366,162)	-	(366,162)	(381,591)
NET CURRENT ASSETS		<u>157,598</u>	<u>126,815</u>	<u>284,413</u>	<u>213,717</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		160,449	126,815	287,264	220,913
PENSION ASSET	15	274,000	-	274,000	232,000
NET ASSETS		<u>434,449</u>	<u>126,815</u>	<u>561,264</u>	<u>452,913</u>
FUNDS	14				
Unrestricted funds				434,449	320,365
Restricted funds				126,815	132,548
TOTAL FUNDS				<u>561,264</u>	<u>452,913</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2024 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 2024**

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	12,646	197,813
Net cash provided by operating activities		12,646	197,813
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(3,811)
Interest received		4,569	3,781
Net cash provided by/(used in) investing activities		4,569	(30)
Change in cash and cash equivalents in the reporting period		17,215	197,783
Cash and cash equivalents at the beginning of the reporting period		514,169	316,386
Cash and cash equivalents at the end of the reporting period		531,384	514,169

The notes form part of these financial statements

Warrington Voluntary Action

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2024**

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

	31.3.24 £	31.3.23 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	66,351	(70,928)
Adjustments for:		
Depreciation charges	4,345	3,926
Interest received	(4,569)	(3,781)
(Increase)/decrease in debtors	(38,052)	71,307
(Decrease)/increase in creditors	(15,429)	197,289
Net cash provided by operations	<u>12,646</u>	<u>197,813</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank	514,169	17,215	531,384
	<u>514,169</u>	<u>17,215</u>	<u>531,384</u>
Total	<u>514,169</u>	<u>17,215</u>	<u>531,384</u>

The notes form part of these financial statements

Warrington Voluntary Action
Notes to the Financial Statements
for the Year Ended 31 March 2024

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 2024

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 2024

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 2024

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Donations	135	-	135	5,000
	<u>135</u>	<u>-</u>	<u>135</u>	<u>5,000</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Deposit account interest	4,569	-	4,569	3,781
	<u>4,569</u>	<u>-</u>	<u>4,569</u>	<u>3,781</u>

4. INCOME FROM CHARITABLE ACTIVITIES

Activity	31.3.24 £	31.3.23 £
Other support services provided	70,071	46,993
Grants	830,833	645,091
	<u>900,904</u>	<u>692,084</u>

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

	31.3.24 £	31.3.23 £
Cheshire Community Foundation	45,629	44,435
WBC - Infrastructure Support Services	116,000	116,000
Torus Foundation	-	13,189
T N L Communities Fund	57,959	55,233
Alder Hey Childrens Charity	42,160	143,434
Warrington Borough Council	163,338	172,800
Cancer Alliance	147,393	100,000
NHS Cheshire And Merseyside	38,484	-
Mersey Care NHS Foundation Trust	175,146	-
Active Cheshire	8,890	-
Bridgewater NHS Trust	23,334	-
VSNW	12,500	-
	<u>830,833</u>	<u>645,091</u>

Warrington Voluntary Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Advice and support	606,023	201,373	31,861	839,257

6. GRANTS PAYABLE

	31.3.24 £	31.3.23 £
Advice and support	201,373	285,747

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

	31.3.24 £	31.3.23 £
3rd Party Organisations	83,587	168,751
Sefton CVS	10,000	-
Warrington Disability Partnership	30,000	15,296
Warrington Citizens Advice Bureau	5,000	35,500
Cheshire East & West	72,786	-
Halton & St Helens NHS	-	44,200
Citizens Advice Halton	-	12,000
Lifeline	-	10,000
	201,373	285,747

7. SUPPORT COSTS

	Governance costs £
Advice and support	31,861

8. NET INCOME/(EXPENDITURE)

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

	31.3.24 £	31.3.23 £
Depreciation - owned assets	4,345	3,926
Other operating leases	15,862	20,426
Independent examination fee	2,400	2,500

Warrington Voluntary Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	487,243	358,526
Social security costs	34,750	22,949
Pensions costs	16,938	14,906
Pension deficit payments	-	8,703
	<u>538,931</u>	<u>405,084</u>

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

	31.3.24	31.3.23
Chief officers	1	1
Project managers	3	3
Project officers	17	13
Secondment to Warrington parents & carers	1	1
	<u>22</u>	<u>18</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 2024

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023 and 31 March 2024	12,919	2,605	14,543	30,067
DEPRECIATION				
At 1 April 2023	12,919	2,605	7,347	22,871
Charge for year	-	-	4,345	4,345
At 31 March 2024	12,919	2,605	11,692	27,216
NET BOOK VALUE				
At 31 March 2024	-	-	2,851	2,851
At 31 March 2023	-	-	7,196	7,196

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	84,881	59,746
Prepayments and accrued income	34,310	21,393
	119,191	81,139

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	32,029	14,124
Social security and other taxes	8,744	6,836
Other creditors	3,372	2,885
Accruals and deferred income	322,017	357,746
	366,162	381,591

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

	31.03.24
	£
Balance as at 1st April 2023	355,246
Amount released to income earned from charitable activities	(355,246)
Amount deferred in year	319,517
Balance as at 31st March 2024	319,517

Warrington Voluntary Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

14. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	88,365	24,813	47,271	160,449
Pension fund	232,000	42,000	-	274,000
	<u>320,365</u>	<u>66,813</u>	<u>47,271</u>	<u>434,449</u>
Restricted funds				
NHS Charities Trust	74,834	(32,674)	-	42,160
WBC Community Fund	2,000	4,246	(6,246)	-
Cancer Alliance Community	3,726	48,339	-	52,065
Warm Spaces	40,879	(35,000)	(5,879)	-
CCF Connector	11,109	(11,109)	-	-
Merseycare	-	64,236	(35,146)	29,090
Multiply Project	-	3,500	-	3,500
	<u>132,548</u>	<u>41,538</u>	<u>(47,271)</u>	<u>126,815</u>
TOTAL FUNDS	<u>452,913</u>	<u>108,351</u>	<u>-</u>	<u>561,264</u>

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

14. 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 £
Unrestricted funds				
General fund	190,775	(165,962)	-	24,813
Pension fund	-	-	42,000	42,000
	<u>190,775</u>	<u>(165,962)</u>	<u>42,000</u>	<u>66,813</u>
Restricted funds				
WBC Good Neighbours Project	66,500	(66,500)	-	-
Food Poverty	45,629	(45,629)	-	-
NHS Charities Trust	42,160	(74,834)	-	(32,674)
Good Neighbourhood Dementia	38,484	(38,484)	-	-
WBC Community Fund	4,246	-	-	4,246
Cancer Alliance Community	147,394	(99,055)	-	48,339
VCSE Place secondee	12,500	(12,500)	-	-
Voluntary sector support	18,500	(18,500)	-	-
Warm Spaces	-	(35,000)	-	(35,000)
CCF Connector	-	(11,109)	-	(11,109)
Places Together Fund	8,889	(8,889)	-	-
Merseycare	175,146	(110,910)	-	64,236
Bridgewater Community Link	23,334	(23,334)	-	-
National Lottery	57,959	(57,959)	-	-
Talking Points	37,917	(37,917)	-	-
Multiply Project	24,000	(20,500)	-	3,500
Warrington Parent & Carers	12,175	(12,175)	-	-
	<u>714,833</u>	<u>(673,295)</u>	<u>-</u>	<u>41,538</u>
TOTAL FUNDS	<u>905,608</u>	<u>(839,257)</u>	<u>42,000</u>	<u>108,351</u>

Warrington Voluntary Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

14. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

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	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>

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 Charities Trust

Healthy and Home; Supporting the discharge of patients from hospital pathway zero to home, to avoid unnecessary hospital stay, where there is no clinical needs.

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS - continued

Good Neighbour Dementia

The Good Neighbours Dementia Project provides tailored support to individuals living with dementia and their carers. Trained volunteers offer companionship, practical help, and guidance for up to 12 weeks, helping to connect beneficiaries with dementia-friendly spaces and local services.

Cancer Alliance Community

The post is funded by CMCA to support Warrington VCFSE groups to engage with communities and deliver opportunities to raise awareness of cancer. Through informal and supportive discussions and activities groups/organisations work with targeted communities of under-represented groups to address barriers to screening and early detection and diagnosis of cancer.

VCSE Place Seconded

Offer place-based insight for the development and support of the Warrington VCSE sector in the context of Cheshire East, Cheshire West and Warrington-wide commissioning and health structures.

Voluntary Sector Support

To scale and enhance the capacity of programmes delivered in the community to address wellbeing, health, and isolation in a clinical and community setting. This will increase VCSE capacity within WHHFT

CCF Connector

Community Connector, is a project created to work directly with our Food Network project to support and connect the increasing number of people accessing food provision, through the Food Bank, the Bread and Butter Thing, food pantries, volunteer-led food providers and community fridges to the correct level of wider support, advice with the aim of reducing the wider determinant of poverty and food poverty.

Mersey Care

Funded community mental health link workers to offer community-based and VCFSE-led support to people discharged from secondary mental health services with severe mental health (SMI). The Community Mental Health Framework (CMH-F) was a need identified as part of the transformation of the community mental health services to include strengthened relationships between all partners operating within each local community. Particular attention is paid to the role of the VCSE (now referred to as VCSFE) in the shared provision of care for people at Place with SMI

Bridge Water

Community Link Workers and investing in VCFSE sector services under the umbrella of the CVS/VCA to support people accessing Bridgewater services in Halton & Warrington to improve health and promote wellbeing in communities

Talking Point

Community-based, open access services across Warrington, for all residents. Community members can access face-to-face information, support and guidance about things that matter to them. Through the Talking Point residents will be connected to people, places and services that will support them to live well and stay well.

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS - continued

Multiply Project

Joint partnership between WBC and WVA and wider VCFSE partners. A government-funded programme to help adults improve their numeracy skills for adults, 19 and over. Multiply was intended to build confidence with numbers and gain a qualification. WVA supported the sector through small grants, to encourage creative ways of improving maths and numeracy outcomes and making learning more accessible at the community level.

Transfers between funds

As part of operating the WBC Community Trust, Warm Spaces and Merseycare projects, the charity receives management fees. This has been transferred to general reserves.

The Charity received additional income from Mersey Care NHS Foundation Trust, these monies were not restricted so have been transferred to general funds.

15. EMPLOYEE BENEFIT OBLIGATIONS

Defined benefit scheme

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

	Defined benefit pension plans	
	31.3.24	31.3.23
	£	£
Current service cost	3,000	18,000
Net interest from net defined benefit asset/liability	42,000	31,000
Past service cost	91,000	-
	<u>136,000</u>	<u>49,000</u>
Actual return on plan assets	<u>10,000</u>	<u>(115,000)</u>

Warrington Voluntary Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

	Defined benefit pension plans	
	31.3.24	31.3.23
	£	£
Opening defined benefit obligation	854,000	1,159,000
Current service cost	3,000	18,000
Past service cost	91,000	-
Contributions by scheme participants	1,000	3,000
Interest cost	42,000	31,000
Actuarial losses/(gains)	(26,000)	(335,000)
Benefits paid	(25,000)	(22,000)
	<u>940,000</u>	<u>854,000</u>

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

	Defined benefit pension plans	
	31.3.24	31.3.23
	£	£
Opening fair value of scheme assets	1,086,000	1,172,000
Interest income on plan assets	53,000	32,000
Contributions by employer	89,000	16,000
Contributions by scheme participants	1,000	3,000
Actuarial gains/(losses)	10,000	(115,000)
Benefits paid	(25,000)	(22,000)
	<u>1,214,000</u>	<u>1,086,000</u>

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

	Defined benefit pension plans	
	31.3.24	31.3.23
	£	£
Actuarial gains/(losses)	42,000	209,000
	<u>42,000</u>	<u>209,000</u>

Warrington Voluntary Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

15. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

	Defined benefit pension plans	
	31.3.24	31.3.23
Equities	45%	43%
Bonds	41%	39%
Property	13%	16%
Cash	1%	2%
	<u>100%</u>	<u>100%</u>

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

	31.3.24	31.3.23
Discount rate	4.85%	4.75%
Future salary increases	3.45%	3.65%
Future pension increases	2.75%	2.95%

The charity is making additional payments into the scheme to reduce the liability. In the current year, the amount paid was £nil (2023: £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 £16,819 (2023: £15,138).

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

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 £25,478 (2023: £57,921). The Charity also paid consultancy fees to key management personnel of £29,081.

Warrington Voluntary Action

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	135	5,000
Investment income		
Deposit account interest	4,569	3,781
Charitable activities		
Other support services provided	70,071	46,993
Grants	830,833	645,091
	<hr/> 900,904	<hr/> 692,084
Total incoming resources	905,608	700,865
EXPENDITURE		
Charitable activities		
Wages	487,243	358,526
Social security	34,750	22,949
Pensions	16,819	23,609
Other operating leases	15,862	20,426
Insurance	935	1,480
Telephone	964	2,591
Sundries	9,425	3,638
Printing, postage, stationery & IT support	13,617	18,772
Travel	6,459	2,501
Training, consultancy, project activities costs & events	15,604	24,003
Computer equipment	4,345	3,926
Grants to institutions	201,373	285,747
	<hr/> 807,396	<hr/> 768,168
Support costs		
Governance costs		
Accountancy fees	2,780	2,605
Legal fees	-	1,020
Consultancy	29,081	-
	<hr/> 31,861	<hr/> 3,625
Total resources expended	839,257	771,793
Net income/(expenditure)	<hr/> <hr/> 66,351	<hr/> <hr/> (70,928)

This page does not form part of the statutory financial statements

