

Charity Registration No: 1132927
Company Registration No: 07019841
(England & Wales)



Community and Voluntary Services Cheshire East

**Annual Report & Unaudited Financial Statements
for the year ended
31 March 2025**

Community & Voluntary Services Cheshire East

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Community & Voluntary Services Cheshire East

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mark Hills	
	Peter Buckingham	
	Andrew Speed – Chair from 14/05/2025	<i>Appointed 22/05/2024</i>
	James Barber	<i>Appointed 14/06/2024</i>
		<i>Resigned 18/07/2025</i>
	Cate Green	<i>Appointed 22/05/2024</i>
	William Lobb	<i>Appointed 22/05/2024</i>
		<i>Resigned 31/08/2025</i>
	Ijeoma Mba	<i>Appointed 09/10/2024</i>
	Robert Pooley	<i>Appointed 09/10/2024</i>
	Martyn A Hulme – Chair to 14/05/2025	<i>Resigned 14/05/2025</i>
	Robert Owen	<i>Resigned 22/05/2024</i>
	Roberta Pomponio	<i>Resigned 22/05/2024</i>
Chief Executive Officer	Carissa Tossell	<i>Resigned 22/05/2024</i>
	Claire Moss	<i>Resigned 07/11/2024</i>
	Kathryn Sullivan	Stepped down 1 April 2025
	Samantha James	Left 30 April 2024
	Katherine Little	Appointed 1 April 2025
Charity number	1132927	
Company number	07019841	
Principal address	Ashfield House 1a Gatefield Street Crewe Cheshire CW1 2JP	
Registered office	Ashfield House 1a Gatefield Street Crewe Cheshire CW1 2JP	
Independent examiners	Murray Smith LLP Chartered Accountants Darland House 44 Winnington Hill Northwich Cheshire CW8 1AU	
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

Community & Voluntary Services Cheshire East

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (published in October 2019).

OBJECTIVES AND ACTIVITIES

Principal objectives and activities

The Charitable objectives of Community & Voluntary Services Cheshire East (CVSCE) are

- To promote any charitable purpose for the benefit of the community within the local government district of Cheshire East and its neighbourhood and, in particular the advancement of education, the furtherance of health and the relief of poverty, distress and sickness; and
- To promote and organise co-operation in the achievement of the above purposes and to bring together in council representatives of the voluntary organisations, statutory authorities and individuals within the local government district of Cheshire East.

In going about our work and establishing our aims and objectives, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. Through the delivery of our high-quality support, our service users are better placed to delivery their own support and services to members of the public throughout the Cheshire East area and wider. The charity also, through its volunteering service, provides support to individual members of the public enabling them to volunteer, thus gaining personal benefits, such as confidence and employment and they also support the delivery of services to the public.

Structure, governance and management

The charity is a company limited by guarantee incorporated on 15 September 2009 and governed by its Articles of Association. Operations commenced on 1 January 2010. It was registered as a charity under the Charities Act 2011 on 24 November 2009.

None of the Trustees have any beneficial interest in the charitable company. All of the Trustees are volunteers. Trustees are assisted to fulfil their duties by the chief executives and by other advisors, who offer information and assistance in undertaking all their governance tasks. It is the responsibility of the Trustees to meet to make balanced, proportionate and clear decisions about the future of the charitable company, and make all disclosures about the organisation.

Through consideration of reports on financial management, income, expenditure, liquidity, investments and of forecasts for the next twelve months, Trustees have analysed any risks to the charity, and have identified no material uncertainties that cast doubt about the ability of the company to continue as a going concern.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mark Hills		Ijeoma Mba	Appointed 09/10/2024
Peter Buckingham		Robert Pooley	Appointed 09/10/2024
Andrew Speed	Appointed 22/05/2024	Martyn A Hulme	Resigned 14/05/2025
James Barber	Appointed 14/06/2024	Robert Owen	Resigned 22/05/2024
	Resigned 18/07/2025	Roberta Pomponio	Resigned 22/05/2024
Cate Green	Appointed 22/05/2024	Carissa Tossell	Resigned 22/05/2024
William Lobb	Appointed 22/05/2024	Claire Moss	Resigned 07/11/2024
	Resigned 31/08/2025		

Community & Voluntary Services Cheshire East

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

Trustee Recruitment and Appointment

The charity seeks to have a maximum of 12 members of the Board, 7 elected from the membership and up to 5 co-opted for specific skills, knowledge and experience. The Board will always aim to have a majority from the membership. In accordance with our Articles of Association, one third of directors must retire at each AGM by rotation, but are eligible for re-election.

When a vacancy for a membership position arises, it is advertised to all member organisations. It is accepted that members have the right to elect those individuals that they feel represent their interests, however, existing Board members have the responsibility to ensure that the needs of the organisation in terms of governance are met by those elected. The Board seeks to do this by adopting a system of recommending Trustee appointments to the membership. The membership will then be able to choose and elect a recommended candidate(s) to the Board.

When a need arises to co-opt a Board member with specific skills or knowledge the process will be managed through open recruitment with interviews with successful candidates being invited by the Board. The existing Board will then recommend to the membership that the co-opted individuals be ratified as Trustees at the next AGM.

Trustee Inductions and Training

As part of their induction programme, new Trustees of the Charity are made aware of their corporate responsibilities as Board members.

An induction process includes an introduction to strategic business planning objectives, scope and policies. They are also given a copy of the previous year end accounts and the current financial position, which is then reported on quarterly to all Board members.

Organisational Structure

The Board of Trustees are responsible for governance, making strategic and policy decisions, approval of budgets, the sale or purchase of major assets such as land and buildings, and the starting/ending of services under local authority contracts or others. The Board of Trustees are elected at the annual general meeting by member organisations.

The Board of Trustees meet every 2 months to manage and monitor the strategic direction and operations of the Charity.

The operational and day-to-day decisions are made by the Chief Executive Officer. No board member receives remuneration for their role.

Wider network

The charity is a member of the National Association for Community and Voluntary Action (NAVCA), the National Council for Voluntary Organisations (NCVO), and Voluntary Sector Northwest (VSNW) which provides a strategic voice for voluntary organisations operating within the Northwest.

Partners

The charity works closely with all the partners who provide funding contributions towards both the general running and overhead costs and ring-fenced project-based activities. Staff within these organisations receive information on how projects are progressing and work with the charity to identify areas where further support would add value to the local community.

Community & Voluntary Services Cheshire East

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

Risk Management

The Trustees review the major issues which the charity faces at each board meeting. They believe that maintaining the free reserves at the levels stated in the Reserves Policy, combined with the internal financial control systems in operation, will provide sufficient resources in the event of adverse conditions. The Trustees examine the major risks and issues that the charity faces each financial year when preparing and updating the strategic plan, along with categorisation of the risks and mitigation in place.

Governance and Internal Control

The charity's system of internal controls is designed to provide reasonable but not absolute assurance against material misstatement or loss. The Trustees are satisfied that the systems in place reduce their risk exposure to major issues to an acceptable level.

ACHIEVEMENTS AND PERFORMANCE

2024-25 was a year of significant change in the UK, with a general election reshaping the political landscape. The new government consulted on a Civil Society Covenant, which has the potential to reframe the relationship between government at all levels and the VCFSE sector. Both nationally and locally, funding challenges for VCFSE organisations continued to rise as local authority and NHS budgets are stretched, and increasing numbers of trusts and foundations closed their doors. We placed a major focus on collaborative working in challenging times, building on our established Alliances and hosting the first Cheshire East VCFSE Alliance conference.

In addition, we were successful in securing four-year funding for our core infrastructure work from The National Lottery, providing us with improved financial sustainability in order for us to continue to provide support to the sector for years to come.

Training and Events

One of our core areas of work is to provide high quality capacity building training and events across VCFSE Sector organisations. Having moved away from 1:1 support as part of general membership, we have dedicated significantly more resource into chargeable live training from CVSCE staff and on demand training from a range of sources. In 2024-25, we developed an on-demand training hub hosting our suite of e-learning courses, and are looking to develop additional courses based on member feedback in the coming year.

We held the first Cheshire East VCFSE Alliance conference in October 2024, with over 100 delegates attending from the VCFSE sector, as well as statutory partners. The conference focused on bringing the sector together to work collaboratively to improve the lives of people and communities in Cheshire East.

VCFSE Support

We have continued to deliver bespoke support to VCFSE organisations outside the training and events programme, offering VCFSE organisations expert guidance in areas such as governance, strategy, financial management and bid-writing. We also provided interim management support for a local charity in Macclesfield that was at risk of closure, offering stability as well as building foundations for a more sustainable future for the charity.

Community & Voluntary Services Cheshire East

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued) FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

Growing Our Communities Commission

We secured funding from Cheshire East Council in April 2024 for a collaborative project, with the Council, Cheshire Community Action and the Cheshire Association of Local Councils alongside ourselves as full partners. The Commission has three key aims: 1. Growing the Market, which is about capacity building and supporting organisations to seek funding, collaborate and demonstrate impact. 2. Growing communication channels focuses on collaboration across the sectors, working to maximise each organisation's expertise and reduce duplication. 3. Growing our influence on public sector decision making, ensuring the VCFSE and local council sectors are represented and meaningfully involved when decisions are made across the local authority, in devolution, and across the local health and care system.

Year One of the Commission saw increased collaboration across the partners, with CVSCE and ChALC developing a joint training session and CCA working with the Council to map community assets across the borough. CVSCE and Cheshire East Council worked together to support VCFSE organisations to apply for the Council's small grants programme, with CVSCE supporting 9 organisations to rework their applications in line with panel feedback. CVSCE also began to build relationships with the 8 Care Communities within Cheshire East, to ensure that the VCFSE sector has meaningful representation and engagement within local health and care decision-making. Year Two will begin with a State of the Sector survey, with the findings from this feeding in to statutory services and decision-making bodies to improve partnership working with the VCFSE sector. Devolution will also be a focus, with CVSCE working with regional partners to give our sector a voice and identify opportunities for collaborative working at a regional level.

East Cheshire Trust: Macclesfield Hospital Volunteering Support

This is an ongoing project based at Macclesfield Hospital on behalf of the East Cheshire Trust, in place for over 10 years. The project aims to support the Trust to drive the recruitment, retention and deployment of volunteers at the Trust across all departments and in a wide variety of roles. The project continued to thrive in 2024-25, maintaining its highest number of active volunteers at over 200.

Food Alliance

We received funding from Cheshire Community Foundation and Cheshire East Council in April 2023 for a 3-year project to coordinate a Cheshire East-wide approach to food insecurity, ultimately resulting in the reduction of reliance on foodbanks and a move to a more sustainable food system. Year One saw local organisations brought together and a comprehensive mapping and research exercise took place. 2024-25 was Year Two, and the Alliance now has over 30 active members focused on four key themes: reducing dependence on foodbanks by providing long-term support; increasing community engagement with food and food knowledge; childhood hunger and school food; and supporting community food groups.

Cancer Alliance

We were successful in partnering with the Cheshire and Merseyside Cancer Alliance to support VCFSE Sector organisations to have open, robust, early conversations with their members and beneficiaries about cancer. This is part of the early detection goal of the ICB to reduce late-stage diagnosis and improve longer term health outcomes for individuals. This project received funding in March 2023 and will continue to be delivered until March 2026. The project involves disseminating information to groups on how to encourage and facilitate conversations about cancer appropriate to their setting. In 2024/25, we disseminated over £19,000 in small grants for organisations to purchase equipment, additional training and support, or other products to help them achieve this.

Community & Voluntary Services Cheshire East

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued) FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

Refugees Welcome

We delivered the third year of our funded project to provide volunteer management support for the charity, Refugees Welcome, which was established in the wake of the Syrian crisis. The project involves the conducting of training and support, including relevant DBS checks, storage of information, provision of volunteering opportunities and board support. Latterly, the project also seeks to connect with wider regional and national narratives connected to refugees and their status within the UK.

Healthy Young Minds Alliance

In March 2024, we were awarded funding for five years from Cheshire East Council to provide infrastructure support for an alliance focused on the mental health and wellbeing of children and young people. Co-produced with children and young people from the design stage, the project relies on the lived experiences of service users and their families being brought together, analysed and acted upon. The first year of Healthy Young Minds has been a resounding success, with a launch event held in September attracting 124 attendees, including 50 schools, and 280 individuals on the database as members of the Alliance.

In numbers...

5,100 organisations registered on our Salesforce database

33,063 volunteering hours

289 active volunteers

165 training hours delivered

251 individuals trained

£343,000 funding secured for VCFSE organisations in Cheshire East

OUR VOLUNTEERS

As well as supporting others to harness the value of volunteers, we are thrilled to have a small pool of volunteers working directly with CVSCE. In addition to our board members, who work so tirelessly to lead the organisation, we have a cohort of volunteers supporting a range of projects and development pieces.

We are particularly proud of those volunteers who come to us experiencing real challenges entering the world of work. Social barriers, as well as variances in access to education and experience have prevented many of our volunteers from being employed at all, let alone in work they value and can see their value in. Our projects with Refugees Welcome and across core CVSCE activities have allowed volunteers to gain confidence, develop skills and showcase experience leading to work options being open to them.

PLANS FOR THE FUTURE

As the financial year draws to a close, we are excited to continue to build our relationships with core partners – VCFSE Sector organisations, statutory bodies and those in the Health and Social Care System. Our staff are members of a range of decision-making and network meetings; we aim to share insights and knowledge from these and our own research to further our object of improving the communities of Cheshire East.

Community & Voluntary Services Cheshire East

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued) FOR THE YEAR ENDED 31 MARCH 2025

PLANS FOR THE FUTURE (continued)

In addition to continuing our various projects, we will be using our National Lottery funding to focus on social value and impact. We will support VCFSE groups to use the Social Value Engine to generate a financial representation of the social value their organisations give back to the community. We will be mapping VCFSE representation on key decision-making forums across the borough, aiming to plug the gaps and ensure the sector is meaningfully involved in decisions that affect our communities. We will be working with our local infrastructure partners in Cheshire West and Warrington to present a joined-up vision for how the sector can meaningfully be engaged in the new combined authority. And finally, we will be further developing our training offer, building on our new on-demand platform and working with partners to deliver training on areas that local groups have requested.

FINANCIAL REVIEW

The organisation is funded by local authorities, grant funders and some private sector funding.

The charitable company's income totalled £589,647 (2024: £431,569).

The charity generated an operating surplus before extraordinary items in the year of £11,566 (2024: deficit £18,991). Extraordinary items relate to VAT late registration and amounts to £222,927. See going concern section below.

As at the year ending 31 March 2025, the Charity had unrestricted reserves of £288,573 (2024: £532,329), restricted funds of £43,342 (2024: £16,710), designated funds of £5,763 (2024: £ nil) related to training, and negative free reserves of £24,509 (2024: positive £219,640).

Reserves Policy

The reserves policy seeks to allocate money from free reserves for a number of purposes. These provide for major items of maintenance of the fabric of the building, and be sufficient to cover the flexibility required to maintain cash flow and adequate working capital.

The Board of Trustees reviews the reserves policy annually, and has a stated intention to increase free reserves to a level which would provide for 6 months expenditure. At the year-end the free reserves were negative (see going concern note below) £24,509 (2024: £219,640). The trustees are currently seeking to sell a building in order to release funds to cover the VAT liability (2024: 6 months expenditure).

Investment Policy and Objectives

The charity takes a cautious approach towards investments, adopting a short term, low-risk policy.

Trustees review the investment of the reserves in savings accounts and move funds to new accounts if appropriate to ensure they are securing the best return while maintaining a low-risk policy.

Going Concern

In March 2024 the charity became aware that an uplift on a contract would bring taxable income close to the VAT threshold and so an external VAT advisor was commissioned to review all income and provide recommendations. The report from the VAT advisor was not expected, which concluded that VAT registration should have been made previously and that further work was necessary to establish the effective date of registration.

Many historical sources of income that were thought to be grants were in fact service contracts. The Trustees had no knowledge that they had exceeded the VAT registration threshold for taxable income prior to this. Additionally, ambiguity was present in the language of many historic funding agreements, often using the terms "grant" and "contract" interchangeably or failing to specifically define the nature of the funding.

Community & Voluntary Services Cheshire East

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued) FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW (continued)

Going Concern (continued)

Extensive analysis work was undertaken, and subsequently the Charity was registered for VAT from the 1st May 2014. The VAT for the year to 31 March 2025 has been adjusted within these accounts and relating to prior years is shown as an extraordinary item on the Statement of Financial Activities and detailed in note 20.

The charity was unable to retrospectively invoice all suppliers for the VAT due to the 4-year rule for public bodies, resulting in a substantial amount of unrecoverable VAT that has become a cost to the charity, with a net liability at the Balance Sheet date of £322,328.

The Trustees have been taking steps to access funds in order to finance the net unrecoverable amount of £222,927. Part of this strategy is that one of the owned properties is currently on the market with a sale agreed. A time to pay arrangement has been made with HMRC, and the Trustees are working with HMRC to establish if any penalties will be levied. No provision has been made in these accounts for any such penalty.

Community & Voluntary Services Cheshire East

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued) FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also directors of the charity are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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


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 Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the 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 Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees/Directors on 19/01/2026 and signed on its behalf by:

Signed by:

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Andrew Speed
 Chair of the Board of Trustees

Community & Voluntary Services Cheshire East

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2025

I report to the Trustees on my examination of the financial statements of Community & Voluntary Services Cheshire East (the charitable company) for the year ended 31 March 2025, which are set out on pages 12 to 23.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the financial statements of the charitable 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 charitable company's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Direction given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 those listed bodies.

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

- (i) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (ii) the financial statements do not accord with those records; or
- (iii) the financial statements 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
- (iv) the financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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 financial statements to be reached.

DocuSigned by:

Nicola Tucker

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Nicola Tucker FCA
Murray Smith LLP
Chartered Accountants
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

Dated:

COMMUNITY AND VOLUNTARY SERVICES CHESHIRE EAST

Operating as CVSCE

STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations & legacies	3	1,015	-	1,015	204	-	204
Charitable Activities	4	352,181	171,431	523,612	186,646	180,378	367,024
Other trading activities	5	35,592	-	35,592	35,302	-	35,302
Investments	6	29,428	-	29,428	29,039	-	29,039
Other income	7	-	-	-	-	-	-
Total income		418,216	171,431	589,647	251,191	180,378	431,569
Expenditure:							
Charitable Activities	8	433,282	144,799	578,081	285,146	165,414	450,560
Total resources expended		433,282	144,799	578,081	285,146	165,414	450,560
Net incoming/(outgoing) resources before transfers		(15,066)	26,632	11,566	(33,955)	14,964	(18,991)
Transfers between funds		-	-	-	-	-	-
Exceptional items	20	(222,927)	-	(222,927)	-	-	-
Net income/(expenditure) for the year / net movement in funds		(237,993)	26,632	(211,361)	(33,955)	14,964	(18,991)
Fund balances at 1 April 2024		532,329	16,710	549,039	566,284	1,746	568,030
Fund balances at 31 March 2025		294,336	43,342	337,678	532,329	16,710	549,039

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

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

COMMUNITY AND VOLUNTARY SERVICES CHESHIRE EAST

Operating as CVSCE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	12		313,173		312,689
Intangible fixed assets	13		5,672		-
			<u>318,845</u>		<u>312,689</u>
Current assets					
Debtors	14	136,193		85,795	
Cash at bank and in hand		<u>232,756</u>		<u>214,777</u>	
		<u>368,949</u>		<u>300,572</u>	
Creditors: amounts falling due within 1 year	15	<u>350,116</u>		<u>64,222</u>	
Net current assets			<u>18,833</u>		<u>236,350</u>
Total assets less current liabilities			<u><u>337,678</u></u>		<u><u>549,039</u></u>
Funds					
Restricted funds	17		43,342		16,710
Designated funds			5,763		-
Unrestricted funds			<u>288,573</u>		<u>532,329</u>
	18		<u><u>337,678</u></u>		<u><u>549,039</u></u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of those accounts.

The Trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

The accounts were approved by the Board of Trustees on 19/01/2026 and signed on its behalf by:

Signed by:

Andrew James Speed

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A Speed

Chair of Trustees

Company Number 07019841

COMMUNITY AND VOLUNTARY SERVICES CHESHIRE EAST

Operating as CVSCE

CASHFLOW STATEMENT

AS AT 31 MARCH 2025

	2025		2024	
	£	£	£	£
Cash flows from operating activities				
Net movement in funds for the year	(211,361)		(18,991)	
Investment income	(21,848)		(25,410)	
Interest received	(7,580)		(3,629)	
Depreciation & amortisation	1,038		398	
(Increase)/decrease in debtors	(50,398)		(49,176)	
Increase/(decrease) in creditors	<u>285,894</u>		<u>22,683</u>	
Net cash provided by/(used in) operating activities		(4,255)		(74,125)
Cash flow from investing activities				
Purchase of fixed assets	(7,194)		-	
Investment income	21,848		25,410	
Interest received	<u>7,580</u>		<u>3,629</u>	
Net cash used in Investing Activities		22,234		29,039
Net increase/(decrease) in cash and cash equivalents		<u>17,979</u>		<u>(45,086)</u>
Cash and cash equivalents at 1 April 2024		<u>214,777</u>		<u>259,863</u>
Cash and cash equivalents at 31 March 2025		<u><u>232,756</u></u>		<u><u>214,777</u></u>
Cash and cash equivalents consists of:				
Cash at bank and in hand		232,756		214,777

COMMUNITY AND VOLUNTARY SERVICES CHESHIRE EAST

Operating as CVSCE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Community and Voluntary Services Cheshire East (CVSCE) is a charitable company limited by guarantee, without a share capital and incorporated in England and Wales. The registered office is Ashfield House, 1A Gatefield Street, Crewe, Cheshire, CW1 2JP. The liability of each member in the event of winding up is £1.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), 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 issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity and company law. The charitable company is a Public Benefit Entity as defined by FRS102. The charitable company has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 2 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have reviewed the going concern of the charity and consider that the charity has adequate resources to continue in operational existence for the foreseeable future.

1.3 Fund accounting

Unrestricted funds are available for use at discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Incoming resources

Grants are accounted for on an accruals basis and allocated between funds according to the basis of the grant being provided. Grant and Service Level Agreement income is recognised when the charity is entitled to it after performance conditions have been met, the amounts can be measured reliably and it is probable that the income will be received. Where the charitable company is required to repay any part of the grant a provision is made for the amount due to be repaid.

Grants from local authorities and similar organisations have been included as Service Level Agreements where applicable but as donations where the money is given with greater freedom of use.

Donations and legacies receivable are accounted for where there is entitlement, sufficient certainty of receipt and the amount can be measured reliably. In the case of unsolicited donations this is usually only when received. All other income is accounted for under the accruals concept. No amounts are included in the financial statements for services donated by volunteers. Donated capital items are included within the financial statements at their current value at the time of donation.

COMMUNITY AND VOLUNTARY SERVICES CHESHIRE EAST

Operating as CVSCE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (continued)

1.5 Resources expended

All expenses are accounted for on an accruals basis. Expenditure incurred in connection with the specific objects of the charitable company is included under the heading of direct charitable expenditure, overheads are allocated to activities in proportion to their use of resources. The irrecoverable element of VAT is included with the item of expense to which it relates.

1.6 Tangible and Intangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets costing £1,000 or more are capitalised and are stated at cost less depreciation. Donated assets are included at their current value at the time of donation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures & Fittings	20% reducing balance
Computer Equipment	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Intangible fixed assets are initially measured at cost and subsequently measured at cost, net of amortisation and any impairment losses. They are amortised at the following rates:

Website	20% on cost
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1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable 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 asset and settle the liability simultaneously.

Basic financial assets

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

COMMUNITY AND VOLUNTARY SERVICES CHESHIRE EAST

Operating as CVSCE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (continued)

1.9 Financial instruments (continued)

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

The charitable company operated a defined contribution scheme under auto-enrolment. Contributions payable are charged to the statement of financial activities in the year in which they are payable.

1.12 Leases

Rentals payable under operating leases, including lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value.

1.14 Debtors

Debtors are recognised at the settlement amount due.

2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

COMMUNITY AND VOLUNTARY SERVICES CHESHIRE EAST

Operating as CVSCE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Donations	1,015	-	1,015	204
Grants	-	-	-	-
	1,015	-	1,015	204
<i>For the year ended 31 March 2024</i>	<i>204</i>	<i>-</i>		<i>204</i>

4 Charitable activities	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Service Level Agreements	328,961	-	328,961	186,313
Grant Income	23,220	171,431	194,651	180,711
	352,181	171,431	523,612	367,024
<i>For the year ended 31 March 2024</i>	<i>186,646</i>	<i>180,378</i>		<i>367,024</i>

The above income includes government service level agreements of £315,096 (2024: £169,220) and government grants for specific projects of £74,681 (2024: £90,706).

5 Other trading activities	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Activities for generating funds	13,500	-	13,500	7,486
Membership fees	-	-	-	11,634
Business Services	22,092	-	22,092	16,182
	35,592	-	35,592	35,302
<i>For the year ended 31 March 2024</i>	<i>35,302</i>	<i>-</i>		<i>35,302</i>

6 Investments	2025	2024
	£	£
Rents receivable	21,848	25,410
Bank interest receivable	7,580	3,629
	29,428	29,039

All investment income for the current and prior year was unrestricted.

7 Other income	2025	2024
	£	£
Other income	-	-

All other income for the current and prior year was unrestricted.

COMMUNITY AND VOLUNTARY SERVICES CHESHIRE EAST

Operating as CVSCE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activity expenditure	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Staff costs	247,381	103,733	351,114	321,422
Consultancy	-	-	-	4,725
HR Support	20,956	-	20,956	15,470
Rates & water	640	-	640	552
Insurance	4,280	-	4,280	3,883
Light & heat	7,159	-	7,159	5,409
Premises cleaning & maintenance	5,556	-	5,556	3,857
Telephone	3,368	708	4,076	2,918
Stationery, printing & postage	855	16	871	1,278
Sundries	570	81	651	522
Volunteering & Funding costs	4,704	3,696	8,400	424
Training Costs	706	-	706	270
Travel & subsistence	5,590	2,235	7,825	8,356
Bank charges	1,374	-	1,374	279
Advertising & Marketing	701	183	884	1,728
Software & IT	50,642	7,834	58,476	25,097
Subscriptions	583	-	583	550
Delivery Partners	57,238	1,000	58,238	-
Grant distribution	-	19,046	19,046	21,343
Bookkeeping & payroll	17,496	-	17,496	15,249
Funding support cost allocations	(6,128)	6,128	-	-
Bad debts	-	-	-	2,025
Depreciation & Amortisation	1,038	-	1,038	398
VAT on purchases (see note 20)	(17,210)	-	(17,210)	-
Non recoverable VAT	5,018	-	5,018	-
	412,517	144,660	557,177	435,755
Share of governance costs (see note 9)	20,765	139	20,904	14,805
	433,282	144,799	578,081	450,560
<i>For the year ended 31 March 2024</i>	<i>285,146</i>	<i>165,414</i>		<i>450,560</i>
9 Governance costs	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Accountancy	10,980	-	10,980	7,341
Independent Examination	1,560	-	1,560	1,500
Legal and professional fees	6,111	-	6,111	4,037
Governance costs	2,114	139	2,253	1,927
	20,765	139	20,904	14,805
<i>For the year ended 31 March 2024</i>	<i>14,795</i>	<i>10</i>		<i>14,805</i>

10 Trustees

None of the Trustees received any remuneration during the year to 31 March 2025 nor 31 March 2024.
1 Trustee received £5 (2024: Nil) for travel reimbursement during the year.

COMMUNITY AND VOLUNTARY SERVICES CHESHIRE EAST

Operating as CVSCE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

11 Employees	2025	2024
Number of employees	Number	Number
The average monthly number of employees during the year was:		
Management	2	2
Other	13	11
	15	13
Employment costs	2025	2024
	£	£
Wages and salaries	316,467	287,097
Severance costs	2,375	2,779
Social security costs	20,708	19,393
Pension costs	9,347	8,041
Other staff costs	2,217	4,112
	351,114	321,422

There were no employees whose annual remuneration was £60,000 or more.

Pension costs represent the total charge included in resources expended under a defined contribution scheme. CVSCE pension scheme is with Scottish Widows.

12 Tangible Fixed Assets	Land & buildings	Fixtures & fittings	Computer equipment	Total
Cost	£	£	£	£
At 1 April 2024	311,281	9,338	36,066	356,685
Additions	-	-	1,006	1,006
Disposals	-	-	-	-
At 31 March 2025	311,281	9,338	37,072	357,691
Depreciation	£	£	£	£
At 1 April 2024	-	8,366	35,630	43,996
Depreciation charge during the year	-	194	328	522
Eliminated on disposal	-	-	-	-
At 31 March 2025	-	8,560	35,958	44,518
Net Book Value	£	£	£	£
At 1 April 2024	311,281	972	436	312,689
At 31 March 2025	311,281	778	1,114	313,173

COMMUNITY AND VOLUNTARY SERVICES CHESHIRE EAST

Operating as CVSCE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

13 Intangible Fixed Assets

	Website Development £
Cost	
At 1 April 2024	-
Additions	6,188
Disposals	-
At 31 March 2025	6,188
Amortisation	£
At 1 April 2024	-
Amortisation charge during the year	516
Eliminated on disposal	-
At 31 March 2025	516
Net Book Value	£
At 1 April 2024	-
At 31 March 2025	5,672

14 Debtors: amounts falling due within one year:

	2025 £	2024 £
Trade debtors	116,772	51,142
Prepayments and accrued income	18,019	33,687
Other debtors	1,402	966
	136,193	85,795

15 Creditors : amounts falling due within one year:

	2025 £	2024 £
Trade creditors	8,680	18,597
Other taxation and social security	328,385	6,043
Other creditors	100	2,902
Accruals & deferred income	12,951	36,680
	350,116	64,222

16 Lease agreements

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under hire purchase leases, which fall due as follows:

	2025 £	2024 £
Within one year	3,405	3,405
Between two and five years	2,270	5,674
	5,675	9,079

COMMUNITY AND VOLUNTARY SERVICES CHESHIRE EAST

Operating as CVSCE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

	Movement in funds				Balance at 31 March 2025 £
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	
CCF Food Project	-	30,000	(30,000)	-	-
Big Lottery Community Fund	710	44,002	(44,712)	-	-
National Lottery Community fund - RC North West Region	-	68,248	(27,909)	-	40,339
VCFSE Transformation Fund	16,000	-	(16,000)	-	-
CMCA Cancer Alliance Grants	-	19,092	(19,046)	-	46
Great Places Resilience Fund	-	3,500	(543)	-	2,957
Austin & Hope Pilkington Grant	-	1,000	(1,000)	-	-
Access to Work	-	5,589	(5,589)	-	-
	16,710	171,431	(144,799)	-	43,342

prior year to 31 March 2024

	Movement in funds				Balance at 31 March 2024 £
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	
CCF Food Project	-	30,000	(30,000)	-	-
CEC Cost of Living Grant	-	10,000	(10,000)	-	-
CEC Health and Wellbeing Grant	-	19,965	(19,965)	-	-
VCFSE Transformation Fund	-	20,000	(4,000)	-	16,000
VSNW - Volunteer Portal Funding	-	1,500	(1,500)	-	-
Big Lottery Community Fund	1,746	88,505	(89,541)	-	710
Complex Lives	-	10,000	(10,000)	-	-
Access to Work	-	408	(408)	-	-
	1,746	180,378	(165,414)	-	16,710

18 Analysis of net assets between funds

Fund balances at 31 March 2025 are represented by:

	Unrestricted funds £	Restricted Funds £	Total £
Tangible assets	313,173	-	313,173
Intangible assets	5,672	-	5,672
Current assets/(liabilities)	(24,509)	43,342	18,833
	294,336	43,342	337,678

Prior year

Fund balances at 31 March 2024 were represented by:

	Unrestricted funds £	Restricted Funds £	Total £
<i>Tangible assets</i>	312,689	-	312,689
<i>Current assets/(liabilities)</i>	219,640	16,710	236,350
	532,329	16,710	549,039

COMMUNITY AND VOLUNTARY SERVICES CHESHIRE EAST
Operating as CVSCE

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

19 Related Party Transactions

	2025	2024
	£	£
Remuneration of key management personnel is as follows:		
Aggregate remuneration	69,223	63,750

During the year, the charity made the following gifts to 4 Trustees on their retirement / resignation from the Board:

- One Trustee received a retirement gift valued at £97
- Two Trustees received gifts of flowers valued at £41 each
- One Trustee received a gift of flowers valued at £39

There were no other related party transactions during the year to 31 March 2025 nor any in 31 March 2024.

20 Exceptional items

VAT not reclaimable from customers	230,213	-
Purchase VAT	(13,889)	-
Non-recoverable VAT	6,603	-
	222,927	-

In March 2024 the charity became aware that an uplift on a contract would bring taxable income close to the VAT threshold and so an external VAT advisor was commissioned to review all income and provide recommendations.

The Charity was unaware until the external advisor was commissioned and further due diligence was undertaken that many historical sources of income that were thought to be grants should have been classified as service contracts. The Charity had no knowledge that they had exceeded the VAT registration threshold for taxable supplies prior to this date.

Extensive analysis work was undertaken, and subsequently the Charity was registered for VAT from the 1st May 2014. The above represents the VAT from that period up to 31 March 2024. The VAT for the year to 31 March 2025 has been adjusted within these accounts.

The charity was unable to retrospectively invoice all suppliers for the VAT resulting in this unclaimable amount becoming a cost to the charity. Input VAT has been claimed for the last two years and the input VAT adjustment above is for the year to 31 March 2024, and the non-recoverable partial exemption adjustment on those purchases.