

**REGISTERED COMPANY NUMBER: 07233113 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1136465**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2022  
for**

**Cheshire West Voluntary Action  
(A Company Limited by Guarantee)**

Buxton Accounting LLP  
Chartered Accountants  
98 Middlewich Road  
Northwich  
Cheshire  
CW9 7DA

**Cheshire West Voluntary Action**

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for the Year Ended 31 March 2022**

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## **Cheshire West Voluntary Action**

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

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's objects (the Objects) are:

(i) To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of Cheshire West and Chester and its environs (hereinafter called the "area of benefit") and, in particular, build the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.

(ii) To promote and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

Trustees have referred to the Charity Commission's general guidance on public benefit when undertaking an annual review of our aims and objectives, and have in particular ensured that future activities and services provided remain focussed on, and contribute to these aims, objectives and our stated purposes.

##### **Our values**

Passion    Independence    Volunteering    Collaboration    Inclusiveness

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Each year, CWVA produces an Annual Review to report on our key successes and achievements in the previous year. This is reported to our members at the AGM and subsequently publicised widely through our communication channels and our newly improved website. The Annual Review, once again, highlights CWVA's continued passion and commitment to supporting, promoting and representing the local voluntary and community sector. Over the past 12 months, the team has ensured we have provided the necessary high-quality support and development services to enable local groups to become more efficient and sustainable, as well as supporting them to effectively meet the increasing and changing needs in the local community.

In our unwavering aim to build a robust and vibrant sector, we are proud to deliver a seamless service, offering vital development assistance to established and emerging groups in the west Cheshire area. We bring our members together at regular network meetings, encourage and develop partnerships and ensure high-quality training is available at a low cost. We also help the sector access hundreds of thousands of pounds in funding.

## **Cheshire West Voluntary Action**

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

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#### **FINANCIAL REVIEW**

##### **Financial position**

As anticipated a surplus for the year has been achieved in line with the hard work of the Board of Trustees and all the team at CWVA.

The unrestricted reserves have increased from £241,450 (at 31 March 2021) to £279,441 (at 31 March 2022) which given the challenging general conditions is a very good year end result.

The projected position for the year ended 31 March 2023 is a small loss due to the investment we are making in staff which is underpinned by a strong vision and good planning to make us fit for purpose for the next 5 years.

##### **Reserves policy**

Cheshire West Voluntary Action's trustees have examined the charity's requirement for reserves in light of the main risks to the organisation. Trustees are committed to developing a level of reserves (6 - 9 months expenditure) that enables the organisation to meet foreseen and unforeseen financial circumstances including, any potential redundancies if we were to close, cash flow difficulties owing to delayed payments or withdrawal of funding at short notice. The size of reserves should be sufficient to enable core services to be maintained in the short term and/or legal requirements in areas such as staffing to be met in the event of such circumstances.

At the end of March 2022 our unrestricted reserves stood at £279,441 and with annual fixed costs of approximately £200,000 together with the planned small surplus in the year this situation is comfortable and shows good financial management.

##### **Budget 2022/2023**

We have fine-tuned our budgeting to ensure that we can provide more accurate and meaningful data to the Board on a bi-monthly basis. Income continues to increase due to CWVA managing some grants (and being paid a management fee) but we estimate an overall break-even budgetary position for the year as we continue to expand our staffing base to match the growing demand for our services and expertise. Our reserves situation means we can use this money to invest in the staff and the marketing we need to enhance to make our offering fit for purpose. As we work more closely with Local Authority and Health Partners, we are in a good financial situation to help secure budgets and opportunities for our members. This is because we have the appropriate reserves to make this extra investment and we have the efficient and well managed financial systems to provide confidence that we can deliver an effective and professional service to members and partners alike.

##### **Reserves policy**

Cheshire West Voluntary Action's trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. Trustees are committed to developing a level of reserves (6 - 9 months expenditure) that enables the organisation to meet unforeseen financial circumstances including, cash flow difficulties owing to delayed payments or withdrawal of funding at short notice. The size of reserves should be sufficient to enable core services to be maintained in the short term and / or legal requirements in areas such as staffing to be met in the event of such circumstances.

## **FUTURE PLANS**

### **Business Plan 2022 - 2023**

Each year, CWVA review and refine our Business Plan and the core strategic priorities for the organisation. For 2022-23 we now have eight strategic priorities having refreshed some of our existing ones in line with our growing offer for CWVA members.

#### **Priority One: Championing the community sector**

We will provide a strong voice for our members by championing and representing the community sector across the borough, sub regionally at a range of meetings, forums, boards and partnerships. We will be part of strategic discussions and consultations with key partners, including the Council. Local NHS bodies, local and national funders, Local Enterprise Partnership (LEP) and other regional and national bodies such as Voluntary Sector North West (VSNW), National Association for Voluntary and Community Action (NAVCA) and National Council for Voluntary Organisations (NCVO).

##### **Actions**

- Continue adapting our Communication Strategy to make sure it meets the needs of all our stakeholders
- Promote the work of the sector and CWVA to a local, regional and national audience.
- Strengthen collaborative relationships in the community sector.
- Develop the Sector Leadership Group (SLG) further to provide strategic leadership and coordination of the community sector.
- Find further opportunities to strengthen the Cheshire and Warrington Infrastructure Partnership.
- Put a strong process in place to capture the needs of the sector and make sure we represent it effectively.

#### **Priority two: Enhancing the CWVA offer**

We will continue building the capacity the community sector has through a range of high-quality services that meet the needs of existing and new members. We will provide a wide range of member benefits and support services, allowing them to grow and prosper.

##### **Actions**

- Actively engage with new and existing members and improve the member experience through our Membership Support Officer.
- Increase the number of opportunities to network and access peer support
- Commit to encouraging partnerships and collaborations across the sector to help address the inequalities in west Cheshire.
- Increase the number of dedicated communications for members.
- Embed specialist infrastructure support into the wider CWVA offer (see priority three).
- Continue using CWVA's new volunteering platform as an interactive and flexible approach to potential volunteers and members wanting to engage with volunteers.
- Develop a new Skillshare offer (see priority four).
- Improve our training offer further (see priority seven)
- Demonstrate the value of the sector in west Cheshire.

#### **Priority three: Specialist Infrastructure**

We will develop the CWVA specialist infrastructure offer to make sure we are more flexible and responsive to the challenges and changes the community sector is facing. We want our offer to be relevant and meet the needs of the communities we support. With what we have learned during the COVID-19 pandemic, we have decided to focus on food projects and will take a light touch approach to support around the mental health and environmental agendas.

##### **Actions:**

- Research and develop the CWVA offer for food groups, making sure all the specialist knowledge in the CWVA team is used.
- Develop a Food Strategy that will support an effective and joined up food offer across west Cheshire.
- Find funding opportunities and broker partnerships and collaborations.
- Act as a single point of contact for all food groups.
- Represent food groups at a range of strategic meetings.

## Cheshire West Voluntary Action

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

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- Develop a sub-regional food partnership.

#### **Priority four: A new Skillshare offer**

Restructure the Skillshare offer to maximise engagement with skilled people and organisations across west Cheshire who are offering pro-bono support that meets the needs of our members.

##### Actions:

- Make sure all offers of support are led by the needs of our membership.
- Reengage with all previous Skillshare volunteers.
- Develop effective communications around Skillshare.
- Increase the number of Skillshare volunteers by drawing on the skills from all sectors, including the community sector itself, public sector and private sector.
- Capture the impact of the Skillshare offer to demonstrate the value of pro-bono support.

#### **Priority five: Levering funds into the local economy**

We want to support our members find and access a diverse range of funding that will bring resources into our local economy. We will strive to make sure the community sector is a key stakeholder in all commissioning decisions.

##### Actions

- Offer bespoke funding searches.
- Act as a critical friend to review applications and bids
- Support the development of and launch of a Compact, which is an agreement about ways the community and public sectors can work together.
- Increase direct contact with and influence public sector decision makers and commissioners (Council Cabinet and Directors, health bodies and Local Enterprise Partnership).
- Prioritise several strategic funding bids across the sector.
- Host regular funding sessions and Meet the Funder events.
- Produce regular communications highlighting funding opportunities.
- Maintain the current funding section on our website.
- Develop the Funders Forum further as a place where we can champion the community sector.
- Manage and distribute small grants on behalf of local funders.

#### **Priority six: Embedding volunteering across west Cheshire**

We will support, champion and promote volunteering. We want to harness the enthusiasm, commitment and dedication shown by volunteers during the COVID-19 pandemic, inspire the community to continue volunteering in the longer term and encourage CWVA members to embed volunteers into their services further.

##### Actions:

- Develop a Volunteering Strategy for west Cheshire.
- Offer a single point of contact for all volunteering related queries.
- Reduce the barriers stopping people volunteering by increasing the number of opportunities for everyone.
- Improve the volunteering experience through dedicated support around good practice in volunteer management.
- Develop a peer support group for those responsible for volunteers.
- Run a large-scale volunteering campaign, including the Annual Volunteer Awards.
- Continue developing and improving our volunteering platform to make it easier for people to find and apply for meaningful opportunities.
- Support volunteering initiatives such as micro volunteering.

#### **Priority seven: Upskilling and supporting staff and volunteers**

##### Actions

- Carry out a comprehensive skills audit to find any gaps where staff and volunteers need support.
- Develop a programme of sessions for both staff and volunteers.
- Draw on the skills that already exist in our sector.

- Develop and deliver a range of in-house sessions.

#### **Priority eight: Strengthening CVWA**

We want to make sure we continue meeting our charitable objectives by being a well-governed and sustainable organisation.

#### **Actions**

- Carry out the revised Charity Code of Governance.
- Develop a diverse Board of Trustees with a wide range of skills, expertise and experience to reflect the community we support and the changing landscape of the sector.
- Actively seek strategic collaborations and partnerships to look at what is needed locally and how we can collectively find solutions.
- Generate a diverse income.
- Produce a five-year Fundraising and Financial Plan.

#### **Health and social care agenda**

In addition, the engagement with the wider health and social care integration agenda and the pressure upon these sectors remains a major priority for CVWA and the wider community sector to engage with, influence and help shape and deliver solutions. A number of practical objectives around this agenda have, therefore, been identified for CVWA to progress during 2022/23 and these are as follows:

- Making sure the sector is involved in decisions about how, and then where, money is allocated at an early stage
- Ensuring co-production is a reality where those involved in delivering and receiving services are also included at an early stage
- Ensuring meaningful allocations of funding to our members (and not just small grants)
- Following up discussions about CVWA disseminating smaller pots where a grant approach may be appropriate (to enable smaller organisations to be paid to deliver).
- Upskilling the sector to be able to take advantage of commissioned contracts/services
- Enabling and facilitating more member collaborations to enable a holistic solution to be offered across CW&C that can be easily contracted with.
- Pulling together data to show the breadth, depth & of activities, outputs and outcomes therefore making the sector easier to contract with.
- Providing innovative solutions to health issues
- Ensuring consistent VCFS support for Care Communities (we are suggesting one paid member of CVWA staff).

#### **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.

##### **Organisational structure**

CVWA is a registered charity and a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association and has no capital share. The registered office is The Bluecoat, Upper Northgate Street, Chester CH1 4EE.

The Charity currently has 425 member organisations including voluntary, community and faith bodies all eligible to vote at the Annual General Meeting. In January 2022, we introduced a small membership fee to organisations with an income below £10,000, which did not change our overall wider membership.

CVWA has a Board of Trustees who are also the directors for the purpose of the company. There are also two sub-groups reporting into the Board, namely the Communication and Marketing sub-group and the Finance sub-group. Appendix A provides further details of the Trustees and the sub-groups.

## **Cheshire West Voluntary Action**

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

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Board of Trustees has reviewed the principal areas of risk to the organisation and have where appropriate established systems or procedures to monitor and mitigate the risks that the charity faces. Procedures are in place to ensure compliance with Health and Safety of staff, volunteers and service users. The Risk register is regularly reviewed and updated and other related procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Furthermore, the adoption of the PQASSO quality framework for the management of small organisations and working to NAVCA's (National Association of Voluntary and Community Action) and Volunteer England's Quality Standards, ensure a consistent quality of delivery for all operational aspects of the charity.

CWWA board and staff have a current strategic plan which will take CWWA to 2022-23.

Our main objectives of the current plan are to:

- Provide high quality services to meet the needs of our members
- Represent our members by providing a strong voice across West Cheshire
- Facilitate collaborative working
- Work with local business to help them support the needs of the community
- Ensure Cheshire West Voluntary Action is a well - governed organisation
- Ensure that CWWA's income is from diverse funding sources
- Enable CWWA's employees and volunteers to feel valued, supported and to grow as individuals

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07233113 (England and Wales)

##### **Registered Charity number**

1136465

##### **Registered office**

The Bluecoat  
Upper Northgate Street  
Chester  
CH1 4EE



## **Cheshire West Voluntary Action**

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

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#### **Trustees**

Mr G N Cliffe Director (resigned 29.7.21)

Mr S Sandford Chair

Mrs S Sutherland Director

Dr H White Director

Ms V Buzza Director

Mrs L V Denson Director

Mrs K Dooley Director

Mr A K Jeffs Director (appointed 29.7.21)

New Trustees are appointed by the Board after advertisement of the vacancies and shortlisting against the published role description, followed by an interview with three existing trustees. The interviewing group reports to the Board who decide whether or not to appoint. Under the Memorandum and Articles of Association, appointment as a trustee is immediate but it is confirmed by members at the organisation's next Annual General Meeting to serve for a period of three years, after which they may be re-appointed for one further period of three years.

In accordance with the charity's governing document, the Board meets at least four times a year. The Board comprises representatives of voluntary and community organisations and other members with appropriate skill sets. The Board of Trustees forms sub-committees and ad hoc working groups to address particular issues, including finance and governance matters with recommendations, which are considered by the full Board.

New trustees are provided with an induction to the charity to familiarise themselves with the organisation and the context in which it operates, jointly delivered by the Chair and the Chief Executive. New trustees are also provided with a welcome / induction pack which includes Charity Commission guidance on the roles and responsibilities of trustees; CWVA's Code of Conduct; Declarations of Interests Guidance; CWVA's Governing Document; most recent Annual Accounts and Annual review; and Strategic Plan.

The Charity has a part time Chief Executive who reports to the Board of Trustees and is line managed by the Chair, and a Deputy Chief Executive line managed by the Chief Executive. There are 7 staff in total, 3 of whom are full time.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The remuneration of staff is determined annually by the trustees.

#### **Independent Examiner**

Mr David William Buxton FCA

Institute of Chartered Accountants in England and Wales

Buxton Accounting LLP

Chartered Accountants

98 Middlewich Road

Northwich

Cheshire

CW9 7DA

#### **Solicitors**

DTM Legal LLP

Archway House

Station Road

Chester

CH1 3DR

**Cheshire West Voluntary Action**

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

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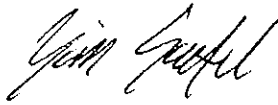
**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

The Co-operative Bank plc  
1 Balloon Street  
Manchester  
M60 4EP

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 2022 and signed on its behalf by:



Mr S Sandford - Trustee

**Independent Examiner's Report to the Trustees of  
Cheshire West Voluntary Action**

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**Independent examiner's report to the trustees of Cheshire West Voluntary Action ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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



Mr David William Buxton FCA  
Institute of Chartered Accountants in England and Wales  
Buxton Accounting LLP  
Chartered Accountants  
98 Middlewich Road  
Northwich  
Cheshire  
CW9 7DA

19 December 2022

**Cheshire West Voluntary Action**  
**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Performance related grants		281,351	244,988	526,339	600,927
Investment income	4	10,877	-	10,877	2,269
Other income		603	-	603	150
<b>Total</b>		<b>292,831</b>	<b>244,988</b>	<b>537,819</b>	<b>603,346</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Performance related grants	6	332,940	166,798	499,738	542,638
Other		90	-	90	1,243
<b>Total</b>		<b>333,030</b>	<b>166,798</b>	<b>499,828</b>	<b>543,881</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(40,199)</b>	<b>78,190</b>	<b>37,991</b>	<b>59,465</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		241,450	-	241,450	181,985
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>201,251</b>	<b>78,190</b>	<b>279,441</b>	<b>241,450</b>

**CONTINUING OPERATIONS**

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

All income and expenditure derive from continuing activities.

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

Cheshire West Voluntary Action

Statement of Financial Position  
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	38	-	38	47
Investments	14	40,854	-	40,854	31,097
		<u>40,892</u>	<u>-</u>	<u>40,892</u>	<u>31,144</u>
<b>CURRENT ASSETS</b>					
Debtors	15	12,718	-	12,718	22,962
Cash at bank and in hand		204,977	78,190	283,167	267,469
		<u>217,695</u>	<u>78,190</u>	<u>295,885</u>	<u>290,431</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(57,336)	-	(57,336)	(80,125)
		<u>160,359</u>	<u>78,190</u>	<u>238,549</u>	<u>210,306</u>
<b>NET CURRENT ASSETS</b>					
		<u>160,359</u>	<u>78,190</u>	<u>238,549</u>	<u>210,306</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>201,251</u>	<u>78,190</u>	<u>279,441</u>	<u>241,450</u>
<b>NET ASSETS</b>		<u>201,251</u>	<u>78,190</u>	<u>279,441</u>	<u>241,450</u>
<b>FUNDS</b>	17				
Unrestricted funds				201,251	241,450
Restricted funds				78,190	-
<b>TOTAL FUNDS</b>				<u>279,441</u>	<u>241,450</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

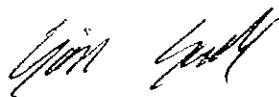
**Cheshire West Voluntary Action**

**Statement of Financial Position - continued**  
**31 March 2022**

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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 2022 and were signed on its behalf by:



Mr S Sandford - Trustee

## 1. CHARITY INFORMATION

Cheshire West Voluntary Action is a private company limited by guarantee incorporated in England and Wales. The registered office is The Bluecoat, Upper Northgate Street, Chester, CH1 4EE.

## 2. 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

### Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

### Income

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

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods, or, where the donor has imposed conditions that must be met before the charity has unconditional entitlement.

Income from commercial activities is recognised on a recoverable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

### Resources expended

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.

## 2. ACCOUNTING POLICIES - continued

### Resources expended

Charitable activities include expenditure associated with the management and governance of the Charity along with the management of its various projects and activities and include both the direct costs and support costs relating to these activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

### Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs relating to the category. irrecoverable VAT is charged against the category or resources expended for which it 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.

### Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

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.

### Taxation

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

### Going concern

At the time of the approving of the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### Cash and cash equivalents



## 2. ACCOUNTING POLICIES - continued

### Going concern

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.

### Financial instruments

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instrument Issues" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity 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 costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

### 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 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 charity's contractual obligations expire or are discharged or cancelled.

### 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the application of the charity'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.

**4. INVESTMENT INCOME**

	2022 £	2021 £
Other fixed asset invest - FII	9,756	-
Income from listed investments	1,121	1,098
Interest receivable	-	1,171
	<u>10,877</u>	<u>2,269</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2022 £	2021 £
Grants	Performance related grants	<u>526,339</u>	<u>600,927</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Performance related grants	<u>224,550</u>	<u>272,961</u>	<u>2,227</u>	<u>499,738</u>

**7. GRANTS PAYABLE**

	2022 £	2021 £
Performance related grants	<u>272,961</u>	<u>377,573</u>

**Cheshire West Voluntary Action**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**8. SUPPORT COSTS**

	Governance costs
	£
Other resources expended	90
Performance related grants	<u>2,227</u>
	<u><u>2,317</u></u>

**9. NET INCOME/(EXPENDITURE)**

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

	2022	2021
	£	£
Depreciation - owned assets	<u>9</u>	<u>12</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**11. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	140,886	120,925
Social security costs	11,091	6,497
Other pension costs	<u>11,271</u>	<u>11,965</u>
	<u><u>163,248</u></u>	<u><u>139,387</u></u>

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

	2022	2021
	7	8
Charity employees	<u>7</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

Cheshire West Voluntary Action

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Performance related grants	442,251	158,676	600,927
Investment income	2,269	-	2,269
Other income	150	-	150
<b>Total</b>	<b>444,670</b>	<b>158,676</b>	<b>603,346</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Performance related grants	378,960	163,678	542,638
Other	1,243	-	1,243
<b>Total</b>	<b>380,203</b>	<b>163,678</b>	<b>543,881</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>64,467</b>	<b>(5,002)</b>	<b>59,465</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	176,983	5,002	181,985
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>241,450</b>	<b>-</b>	<b>241,450</b>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	<b>54</b>	<b>461</b>	<b>515</b>
<b>DEPRECIATION</b>			
At 1 April 2021	<b>49</b>	<b>419</b>	<b>468</b>
Charge for year	<b>1</b>	<b>8</b>	<b>9</b>
At 31 March 2022	<b>50</b>	<b>427</b>	<b>477</b>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<b>4</b>	<b>34</b>	<b>38</b>
At 31 March 2021	<b>5</b>	<b>42</b>	<b>47</b>

Cheshire West Voluntary Action

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

14. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2021	31,097
Valuation changes	9,757
	<u>40,854</u>
At 31 March 2022	
<b>NET BOOK VALUE</b>	
At 31 March 2022	40,854
At 31 March 2021	<u>31,097</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2022 is represented by:

	Listed Investments £
Valuation in 2022	9,757
Cost	31,097
	<u>40,854</u>

Investments are included at a quoted market price within the accounts.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	12,245	22,489
Other debtors	123	123
Prepayments and accrued income	350	350
	<u>12,718</u>	<u>22,962</u>

Cheshire West Voluntary Action

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

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1,710	1,214
Social security and other taxes	6,711	2,557
Accrued expenses	1,915	1,825
Deferred income	47,000	74,529
	<u>57,336</u>	<u>80,125</u>

17. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	241,450	(40,199)	201,251
<b>Restricted funds</b>			
Torus Foundation (New Leaf Current)	-	17,220	17,220
Entep Properties	-	2,500	2,500
CWAC Household Support Fund	-	13,000	13,000
Vivo Care Choices	-	2,500	2,500
Anne Duchess of Westminster Charity	-	10,000	10,000
CCF Meeting Place Foundation	-	21,492	21,492
The Chester Bluecoat Charity	-	1,000	1,000
Healthbox CIC	-	10,478	10,478
	-	78,190	78,190
<b>TOTAL FUNDS</b>	<u>241,450</u>	<u>37,991</u>	<u>279,441</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	292,831	(333,030)	(40,199)
<b>Restricted funds</b>			
Torus Foundation (New Leaf Current)	17,220	-	17,220
Entep Properties	25,000	(22,500)	2,500
CWAC Household Support Fund	129,400	(116,400)	13,000
Vivo Care Choices	25,898	(23,398)	2,500
Anne Duchess of Westminster Charity	10,000	-	10,000
CCF Meeting Place Foundation	21,492	-	21,492
The Chester Bluecoat Charity	5,500	(4,500)	1,000
Healthbox CIC	10,478	-	10,478
	244,988	(166,798)	78,190
<b>TOTAL FUNDS</b>	<u>537,819</u>	<u>(499,828)</u>	<u>37,991</u>

Cheshire West Voluntary Action

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

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	176,983	64,467	241,450
<b>Restricted funds</b>			
Westminster Foundation - Digital Response	5,002	(5,002)	-
<b>TOTAL FUNDS</b>	<u>181,985</u>	<u>59,465</u>	<u>241,450</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	444,669	(380,202)	64,467
<b>Restricted funds</b>			
Westminster Foundation - Digital Response	-	(5,002)	(5,002)
Brightlife Asset Mapping	54	(54)	-
Sport England - Families Together Project	25,294	(25,294)	-
Primary Care Cheshire	27,385	(27,385)	-
Cheshire Used Furniture Enterprise	4,784	(4,784)	-
Torus Foundation (New Leaf September)	16,960	(16,960)	-
Vivo Fund	25,000	(25,000)	-
CWAC DEFRA	59,200	(59,200)	-
	<u>158,677</u>	<u>(163,679)</u>	<u>(5,002)</u>
<b>TOTAL FUNDS</b>	<u>603,346</u>	<u>(543,881)</u>	<u>59,465</u>

**18. RELATED PARTY DISCLOSURES**

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

**19. ULTIMATE CONTROLLING PARTY**

The company is controlled by the board of directors, on behalf of the members of the company.

**20. OPERATING LEASE COMMITMENTS**

Operating leases represent leases of rent to third parties. The lease of premises now operates on a rolling basis following the end of the previous three year lease. Rent payments relating to operating leases held during the year amounted to £9,861 (2021: £4,452).

**21. CAPITAL**

The company being limited by guarantee does not have a capital divided in to shares. Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up, for payment of the debts and liabilities of the company contracted before he or she ceases to be a member, and for such amounts as may be required not exceeding for members one pound.

If the company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property it shall not be paid or distributed among the members of the company, but shall be given or transferred to some other charity or charities having Objects similar to the Objects which prohibits the distribution of its or their income and property to an extent at least as great as within the Memorandum of the Cheshire West Voluntary Action, chosen by the Members of the Charity at or before the time of dissolution and if that cannot be done then to some other charitable object.



**Cheshire West Voluntary Action**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Other fixed asset invest - FII	9,756	-
Income from listed investments	1,121	1,098
Interest receivable	-	1,171
	<u>10,877</u>	<u>2,269</u>
<b>Charitable activities</b>		
Grants	526,339	600,927
<b>Other income</b>		
Events and training	603	150
<b>Total incoming resources</b>	<u>537,819</u>	<u>603,346</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages and salaries	140,886	120,925
Employer's national insurance	11,091	6,497
Pensions	11,271	11,965
Rent, rates and water	11,421	4,452
Publicity and marketing	1,515	-
Sundries	283	230
Motor and travel expenses	134	94
Office expenses	28,142	17,122
Events and training	1,448	606
Legal and professional fees	18,350	1,998
Fixtures and fittings depreciation	1	1
Computer equipment depreciation	8	11
Grants to institutions	272,961	377,573
	<u>497,511</u>	<u>541,474</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	2,317	2,407
<b>Total resources expended</b>	<u>499,828</u>	<u>543,881</u>
<b>Net income</b>	<u><u>37,991</u></u>	<u><u>59,465</u></u>

This page does not form part of the statutory financial statements