

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

**REVISED**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2023**

**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**  
**Contents of the REVISED Financial Statements**  
**for the Year Ended 31 March 2023**

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## **Cheshire West Voluntary Action**

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

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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 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

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

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 2023**

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#### **FINANCIAL REVIEW**

##### **Financial position**

Cheshire West Voluntary Action (CWVA) has been around for nearly 110 years and works with voluntary, community, faith groups and social enterprises, (VCFSE - the community sector) across west Cheshire.

We exist to help local organisations thrive and provide practical support with governance, volunteering, funding, training, networking and much more, representing and advocating for the community sector in strategic partnerships and creating opportunities for our members.

As anticipated we would make a small loss in 22/23 due to the decisions we made to support, for example, a mental health strategic lead. This has been a very successful initiative and will result in huge opportunities for our sector and for CWVA to be at the forefront of the relationship between statutory partners and the VCFSE sector.

##### **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.

Unrestricted reserves are in line with the reserves policy of between 6 to 9 months of fixed costs.

Our budget for 2023/24 predicts a break-even position but due to some uncertainties could result in a small loss. Trustees are happy that, with good financial controls in place, including monthly management account information, this situation is under control.

##### **Budget 2023/2024**

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.



## WHAT WE DO

### What do we do?

We are a small but very busy team of 10, headed up by our Chief Executive Gary Cliffe and CWWA, as a major strategic infrastructure body representing the sector, has been included as equal partner at Cheshire West Place in the integration of health & social care. This has led to an increasing understanding and agreement of Place and Local Authority leaders that the ability of the sector to deliver early intervention and prevention services will enable the "shift left" or the "getting upstream" that is required to impact the increasing demand on statutory services and the heavy cost of managing people in crisis.

The landscape however is a difficult one with ever increasing demand and reducing budgets. It has been recognised that there will need to be a parallel process of investing in the sector to be ready to deliver these services.

CWWA plays a key role in a) acting as the bridge between a diverse group of organisations of all shapes and sizes. This ability for statutory partners to have "one strategic conversation" is of paramount importance if the benefits of the sector are to be realised and b) to be able to increase the capacity of the sector to respond to the needs of the system and to target activities where they will best prevent people slipping into crisis and entering the system in the first place.

Development Work -Development work is part of our core offer including:

- free or subsidised training
- networking opportunities
- specialist funding support
- specific point of contacts around food and mental health
- advice around governance and managing an organisation
- access to CWWA's volunteer platform and support with volunteer management
- ways for organisations to have their say locally, regionally and national
- regular communications so organisations can keep up-to-date with the latest information and advice (e-bulletins)
- support with promoting organisations across CWWA's platforms

In recent years, CWWA has increasingly managed funding pots of other organisations, helping members access much-needed funding streams and making sure funders' money is going to worthwhile causes. This amounted to more £400,000 in 2023. Examples of funding pots managed by CWWA include the Anne Duchess of Westminster Fund, the Building on Recovery Arts Grants programme through the UK Shared Prosperity Fund and more.

### In numbers.....

The statistics below provides a snapshot of our impact in the last year from July 2022 to July 2023. This includes a lot of our development work and doesn't account for our day-to-day tasks to support our members, plus the communication channels we manage to keep organisations up-to-date with the latest information and resources.

- **2,302** collective hours of development support for CWWA members, plus many more hours of day-to-day tasks.
- Nearly **790** hours of strategic advice for CWWA members and acting as a voice for the community sector in West Cheshire.
- More than **53** hours of support for CWWA members around governance and managing their organisation.
- More than **1,000** hours of training accessed by CWWA members.
- **55** new members welcomed to the CWWA family.
- **226** different organisations offered bespoke development support.



## Mental Health Alliance

The **Mental Health Alliance** was launched in 2023 bringing together different organisations from across the community sector that are involved with this area of work. We're connecting the Mental Health Alliance with all appropriate cross-sector strategic and operational groups, focusing particularly on the NHS Transformation programme. By hosting the Alliance and bringing together so many organisations, our collective voice is more powerful.

With its presence in and knowledge of local communities, together with its proven ability to innovate a diversity of provision, the VCSE sector is well-placed to make a significant contribution to the improvement of mental health outcomes across Place. Its impact and potential is clear both for the larger number of residents who experience lower level mental health challenges and the much smaller number with long-term, serious mental illness.

Mental health is included in the NHS Transformation programme, a key aim of which is to stimulate greater involvement of the VCSE sector in integrated delivery. Locally, CWP allocated funds in three main tranches: to stimulate the development of place-based VCSE alliances; to fund lived experience input to its transformation projects; and to inject funding into new provision.

We appointed a Strategic Lead for Mental Health in November 2022, a coordinating input currently unsustainably funded from CWWA's reserves, with two main focus areas:

- To coordinate and develop the Cheshire West alliance, which now has 50 member organisations. As well as offering a valued network, the alliance has launched four main thematic groups spanning work with women, with men, with under-served communities and with children, young people and families. It has also taken on two projects, one in connection with the System P Complex Lives cohort and one supporting in-patient discharge and the prevention of readmission.
- To connect and VCSE resources and build relationships across the sectors, particularly with commission

## Food strategy

The Welcome Network was originally set up as a food security project. However, over the 7 years of its existence the focus has evolved and become more all-encompassing by looking at the impact of the wider food system on food insecurity.. Much of staff time is spent positioning the importance of food security at numerous strategic meetings, developing the food partnership sub-groups and leading on the Household Support Fund.

The **Food for All Plan** helps make sure everyone in our communities can access the food support they need. As part of Food for All:

- we take a lead on a West Cheshire Food Partnership and offer a bird's eye view of all things food-
- represent community organisations on a range of partnership boards and meetings and support them with providing and growing food
- make connections and find opportunities for partnership working across the community sector and other sectors
- create opportunities for peer support and training around particular food-related subjects

We recently held a Food Summit for West Cheshire, which was attended by more than 80 people, to help launch Food for All and set our future vision for food.

CWWA are developing the Food Partnership which will have 9 sub-groups including:

- Food security
- School Food
- Mental Health
- Older People



## **Cheshire West Voluntary Action**

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

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The practical element of the project includes network meetings which are hosted equitably around the borough. This is a fantastic opportunity to bring together any organisation that has a food offer.

The Welcome Network also manages a small grant pot and holds a budget for food related training. We have also levered in additional funds through the project to support homeless families in hotel accommodation with a food and activity offer.

#### **2) Children & Young Persons Strategic Lead**

CWVA have been successful in securing funding from UKSPF for a C&YP strategic lead until March 25. This role will enable CWVA to replicate the success of the Mental Health Alliance and to be able, firstly to galvanise existing sector organisations who provide service in this field and secondly to build the capacity and help develop new services with existing organisations or support the growth of new ones. This post will need supporting from year three onwards.

#### **3) Volunteering development**

CWVA have been successful in securing funding from UKSPF for a Volunteering development role until March 25. This role will enable CWVA to support the sector and partners to develop their volunteering strategies. This is a strategically important part of the mix in a model of care that starts with the self and an individual being a part of their local communities. Volunteers doesn't mean free but it does provide so many efficiencies and benefits to society and the individual involved. Volunteering also provides a pathway to employment at a time when recruitment, especially into health and social care is in crisis. This post will need supporting from year three onwards.

#### **4) Local Voices Framework**

The initial phase of this project run by CWVA and funded by Place (£30K) is reporting to Place Committee in October 23 with the report written by University of Chester following the workshops, 1-2-1 interviews and surveys and proposals for next steps.

These next steps are:

- To bring together a Local Voices Network to share best practice (this has received a lot of interest already from a variety of sources including members who have not engaged much before)
- Put in a funding bid to support a members to recruit, train and support a cohort of individuals with lived experience of mental health (this has already been encouraged)
- Put all the resources/toolkits etc from the University study on our web site and for CWVA to "host" the framework itself
- To offer to support statutory partners (and others) to help in the "how" of co-production. This would be facilitated either by consultants we would point others in the direction of or, if we were given the funding, CWVA could employ someone to provide that service
- There has already been suggested some LA projects where pilots may be appropriate

This project has wide interest from across Place and the Local Authority

#### **Other current projects**

In addition to those projects and workstreams there are other activities that may turn into workstreams that may need further investment.



### **Cancer Alliance - community engagement**

CWVA is working in partnership with Cheshire and Merseyside **Cancer Alliance** to deliver a community engagement project aimed at promoting early cancer diagnosis. The aim is to increase awareness about the importance of early detection and empower individuals to seek medical attention promptly, leading to improved treatment outcomes and increased chances of recovery. CWVA will play a pivotal role in this project by providing expertise, support and training to local community sector groups, empowering them to engage with communities effectively and deliver crucial cancer prevention and early detection messages. The funding is secured until March 25

### **Community Hubs - "Our Place"**

CWVA were originally funded to look at how the VCFS could integrate with Care Communities (now called Community Partnerships). This work morphed into a project to look at Community Hubs. We have been working with communities in Winsford and Ellesmere Port and Cheshire Community Action have been subcontracted to work in a rural area. The concept of community hubs is not new but there is high level of recent interest from a number of sources and once again, CWVA find ourselves in the ideal position to bring a few of these ideas together.

## **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**

CWVA 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.

CWVA 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 2023

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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.

CWVA board and staff have a current strategic plan which will take CWVA to 2023-24.

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 CWVA's income is from diverse funding sources
- Enable CWVA'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 2023

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#### Trustees

Mr S Sandford Chair (resigned 7.11.23)  
Mrs S Sutherland Director  
Dr H White Director  
Ms V Buzza Director  
Mrs L V Denson Director (resigned 25.1.23)  
Mrs K Dooley Director (resigned 7.11.23)  
Mr A K Jeffs Director  
Mrs D Brown (appointed 7.11.23)  
Mr J Davies (appointed 7.11.23)  
Mrs L Hesketh (appointed 7.11.23)  
Mr B D Rigby (appointed 7.11.23)

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; CWWA's Code of Conduct; Declarations of Interests Guidance; CWWA'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  
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 2023

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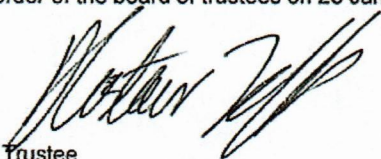
REFERENCE AND ADMINISTRATIVE DETAILS

**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 23 January 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Mr A K Jeffs', is written over the printed name.

Mr A K Jeffs - 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 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr David William Buxton FCA  
The Institute of Chartered Accountants in England and Wales

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

Date: .....23/01/2024.....



**Cheshire West Voluntary Action**  
**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	6				
Performance related grants		355,181	342,925	698,106	526,339
Investment income	5	(26)	-	(26)	10,877
Other income		989	-	989	603
<b>Total</b>		<b>356,144</b>	<b>342,925</b>	<b>699,069</b>	<b>537,819</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	7				
Performance related grants		402,435	343,329	745,764	499,738
Other		2,347	-	2,347	90
<b>Total</b>		<b>404,782</b>	<b>343,329</b>	<b>748,111</b>	<b>499,828</b>
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	18	(48,638)	(404)	(49,042)	37,991
		34,745	(34,745)	-	-
<b>Net movement in funds</b>		<b>(13,893)</b>	<b>(35,149)</b>	<b>(49,042)</b>	<b>37,991</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		201,251	78,190	279,441	241,450
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>187,358</b>	<b>43,041</b>	<b>230,399</b>	<b>279,441</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 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	30	-	30	38
Investments	15	39,308	-	39,308	40,854
		<u>39,338</u>	<u>-</u>	<u>39,338</u>	<u>40,892</u>
<b>CURRENT ASSETS</b>					
Debtors	16	47,753	-	47,753	12,718
Cash at bank and in hand		193,510	43,041	236,551	283,167
		<u>241,263</u>	<u>43,041</u>	<u>284,304</u>	<u>295,885</u>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(93,243)	-	(93,243)	(57,336)
<b>NET CURRENT ASSETS</b>		<u>148,020</u>	<u>43,041</u>	<u>191,061</u>	<u>238,549</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>187,358</u>	<u>43,041</u>	<u>230,399</u>	<u>279,441</u>
<b>NET ASSETS</b>		<u>187,358</u>	<u>43,041</u>	<u>230,399</u>	<u>279,441</u>
<b>FUNDS</b>	18				
Unrestricted funds				187,358	201,251
Restricted funds				43,041	78,190
<b>TOTAL FUNDS</b>				<u>230,399</u>	<u>279,441</u>

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

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

The trustees acknowledge their responsibilities for

- 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 2023

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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 23 January 2024 and were signed on its behalf by:

Mr A K Jeffs - Trustee

A handwritten signature in black ink, appearing to read 'A K Jeffs', with a stylized flourish at the end.

The notes form part of these financial statements



## Cheshire West Voluntary Action

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

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#### 1. REVISED FINANCIAL STATEMENTS

The financial statements for the year ended 31 March 2023 have been revised.

They

- replace the original financial statements;
- are now the statutory financial statements;
- are prepared as they were at the date of the original financial statements and not as at the date of revision and accordingly do not deal with events between those dates.

The financial statements were revised to account for transfers between restricted and unrestricted funds which had not been included in the original financial statements. The total net assets of the charity were unaffected by these transfers.

#### 2. 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.

#### 3. 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.



### 3. ACCOUNTING POLICIES - continued

#### Income

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.

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.



**3. ACCOUNTING POLICIES - continued**

**Taxation**

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

**Other accounting policies**

**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**

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.



Cheshire West Voluntary Action

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

3. ACCOUNTING POLICIES - continued

Other accounting policies

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.

4. 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.

5. INVESTMENT INCOME

	2023	2022
	£	£
Other fixed asset invest - FII	(1,546)	9,756
Income from listed investments	1,143	1,121
Deposit account interest	377	-
	<u>(26)</u>	<u>10,877</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Grants	Performance related grants	<u>698,106</u>	<u>526,339</u>



Cheshire West Voluntary Action

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

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Totals £
Performance related grants	<u>307,632</u>	<u>438,132</u>	<u>745,764</u>

8. GRANTS PAYABLE

	2023 £	2022 £
Performance related grants	<u>438,132</u>	<u>272,961</u>

9. SUPPORT COSTS

	Governance costs £
Other resources expended	<u>2,347</u>

10. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Depreciation - owned assets	<u>8</u>	<u>9</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

12. STAFF COSTS

	2023 £	2022 £
Wages and salaries	189,298	140,886
Social security costs	16,693	11,091
Other pension costs	15,137	11,271
	<u>221,128</u>	<u>163,248</u>

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

	2023	2022
Charity employees	<u>9</u>	<u>7</u>



Cheshire West Voluntary Action

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

12. STAFF COSTS - continued

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

13. 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	281,351	244,988	526,339
Investment income	10,877	-	10,877
Other income	603	-	603
<b>Total</b>	<b>292,831</b>	<b>244,988</b>	<b>537,819</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Performance related grants	332,940	166,798	499,738
Other	90	-	90
<b>Total</b>	<b>333,030</b>	<b>166,798</b>	<b>499,828</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(40,199)</b>	<b>78,190</b>	<b>37,991</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	241,450	-	241,450
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>201,251</b>	<b>78,190</b>	<b>279,441</b>

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	54	461	515
<b>DEPRECIATION</b>			
At 1 April 2022	50	427	477
Charge for year	1	7	8
At 31 March 2023	51	434	485
<b>NET BOOK VALUE</b>			
At 31 March 2023	3	27	30
At 31 March 2022	4	34	38



Cheshire West Voluntary Action

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

15. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2022	40,854
Valuation changes	(1,546)
At 31 March 2023	<u>39,308</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>39,308</u>
At 31 March 2022	<u>40,854</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2023 is represented by:

	Listed investments £
Valuation in 2022	9,757
Valuation in 2023	(1,546)
Cost	<u>31,097</u>
	<u>39,308</u>

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

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	47,280	12,245
Other debtors	123	123
Prepayments and accrued income	350	350
	<u>47,753</u>	<u>12,718</u>



Cheshire West Voluntary Action

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

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,047	1,710
Social security and other taxes	15,125	6,711
Other creditors	1,788	-
Accrued expenses	1,945	1,915
Deferred income	72,338	47,000
	<u>93,243</u>	<u>57,336</u>

18. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	201,251	(48,638)	34,745	187,358
<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	7,000	(20,000)	-
Vivo Care Choices	2,500	(2,000)	(500)	-
Anne Duchess of Westminster Charity	10,000	(9,000)	(1,000)	-
CCF Meeting Place Foundation	21,492	(2,500)	-	18,992
Bluecoat Charity (Community Fund)	1,000	500	(1,500)	-
Healthbox CIC	10,478	(10,478)	-	-
Autism Hub Community Fund	-	1,200	(1,200)	-
Bluecoat Charity (Training Programme)	-	1,293	(700)	593
Westminster Foundation - Cost of Living Grants	-	23,000	(6,000)	17,000
Westminster Foundation - Holiday Grants	-	4,306	-	4,306
Cadent - Hydrogen Village Small Grants Programme	-	5,995	(3,845)	2,150
	<u>78,190</u>	<u>(404)</u>	<u>(34,745)</u>	<u>43,041</u>
<b>TOTAL FUNDS</b>	<u>279,441</u>	<u>(49,042)</u>	<u>-</u>	<u>230,399</u>



Cheshire West Voluntary Action

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

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	356,144	(404,782)	(48,638)
<b>Restricted funds</b>			
Torus Foundation (New Leaf Current)	-	(17,220)	(17,220)
Sanctuary Housing	1,500	(1,500)	-
Entep Properties	-	(2,500)	(2,500)
CWAC Household Support Fund	188,000	(181,000)	7,000
Vivo Care Choices	22,500	(24,500)	(2,000)
Anne Duchess of Westminster Charity	-	(9,000)	(9,000)
CCF Meeting Place Foundation	-	(2,500)	(2,500)
Bluecoat Charity (Community Fund)	5,500	(5,000)	500
Healthbox CIC	-	(10,478)	(10,478)
Autism Hub Community Fund	12,000	(10,800)	1,200
Bluecoat Charity (Training Programme)	5,425	(4,132)	1,293
Westminster Foundation - Cost of Living Grants	60,000	(37,000)	23,000
Westminster Foundation - Holiday Grants	25,000	(20,694)	4,306
Cadent - Hydrogen Village Small Grants Programme	23,000	(17,005)	5,995
	<u>342,925</u>	<u>(343,329)</u>	<u>(404)</u>
<b>TOTAL FUNDS</b>	<u>699,069</u>	<u>(748,111)</u>	<u>(49,042)</u>

Comparatives for 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
Bluecoat Charity (Community Fund)	-	1,000	1,000
Healthbox CIC	-	10,478	10,478
	<u>-</u>	<u>78,190</u>	<u>78,190</u>
<b>TOTAL FUNDS</b>	<u>241,450</u>	<u>37,991</u>	<u>279,441</u>



# Cheshire West Voluntary Action

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

### 18. MOVEMENT IN FUNDS - continued

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	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
Bluecoat Charity (Community Fund)	5,500	(4,500)	1,000
Healthbox CIC	10,478	-	10,478
	<u>244,988</u>	<u>(166,798)</u>	<u>78,190</u>
<b>TOTAL FUNDS</b>	<u>537,819</u>	<u>(499,828)</u>	<u>37,991</u>

### 19. RELATED PARTY DISCLOSURES

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

### 20. ULTIMATE CONTROLLING PARTY

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

### 21. 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 £10,066 (2022: £9,861).

### 22. 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 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Other fixed asset invest - FII	(1,546)	9,756
Income from listed investments	1,143	1,121
Deposit account interest	377	-
	<u>(26)</u>	<u>10,877</u>
<b>Charitable activities</b>		
Grants	698,106	526,339
<b>Other income</b>		
Events and training	989	603
	<u>699,069</u>	<u>537,819</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages and salaries	189,298	140,886
Employer's national insurance	16,693	11,091
Pensions	15,137	11,271
Rent, rates and water	10,799	11,421
Publicity and marketing	263	1,515
Sundries	418	283
Motor and travel expenses	377	134
Office expenses	37,552	28,142
Events and training	7,839	1,448
Legal and professional fees	29,248	18,350
Fixtures and fittings depreciation	1	1
Computer equipment depreciation	7	8
Grants to institutions	438,132	272,961
	<u>745,764</u>	<u>497,511</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	2,347	2,317
	<u>748,111</u>	<u>499,828</u>
<b>Total resources expended</b>		
<b>Net (expenditure)/income</b>	<u>(49,042)</u>	<u>37,991</u>