

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2021  
for  
Warrington Charities Trust CIO**

# **Warrington Charities Trust CIO**

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## **Warrington Charities Trust CIO**

### **Report of the Trustees for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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 objects of the charity are to promote any charitable purposes for the benefit of the communities in the area of Warrington, in particular, the prevention or relief of poverty, advancement of education and the protection of good health, both mental and physical, by providing grant funding that will enable charitable organisations to continue or expand their work including activities and service provision for local people.

##### **Significant activities**

The Trust's objectives are to raise funds from the Corporate Sector (industry, commerce and trade) operating in Warrington for the distribution to needy charitable activities operating in and for the benefit of the inhabitants of Warrington Borough, their quality of life and their environment. In this way the Corporate Sector (the workforce of which is mainly made up of Warrington citizens) demonstrates its support for the Warrington community in a practical and mutually beneficial way. The Trust strongly believes that charitable donations raised in Warrington should be used to benefit Warrington.

##### **Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

##### **Grantmaking**

The charity makes small grants to local groups by an application process which are approved by the trustees at board meetings.

##### **Volunteers**

Volunteers undertake the Trust's management and the general running costs are met by sponsorship. The office space, meeting rooms and website are all provided cost free and the annual report is produced free of all charges. Administration costs are thereby kept to a minimum. Therefore, the Trust can truly state that every £ donated by local business organisations or individuals is given each year to benefit many local charitable activities. No estimate or value has been placed on the work of volunteers or included in the accounts.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

In the year, in addition to the normal incoming financial support, Warrington Charities Trust has started to benefit from an Internet based scheme for donations at the charity website at <https://warringtoncharitiestrust.org>

Local restaurants are helping by accepting donations which customers can give automatically on-line to Warrington Charities Trust. Unfortunately due to the Covid pandemic restrictions, restaurants have been closed for most of the year but nevertheless small amounts of donations have now started to be received and we expect to see these steadily increasing. The Trustees are aware that donations are required to allow the charity to continue to make grants to local groups. Towards this end, the trustees are investigating the possibility of working with other bodies in the area that have funding and are seeking a method of distributing their funding.

#### **FINANCIAL REVIEW**

##### **Investment policy and objectives**

The Trustees have decided that the deposit of surplus funds with the local authority on 7 days notice best meets the requirement to maximise income, flexibility and security of capital.

##### **Reserves policy**

The Trustees have decided, because of the dependence on external donors, to set the level of reserves at £5,000.

## **Warrington Charities Trust CIO**

### **Report of the Trustees for the Year Ended 31 March 2021**

#### **FINANCIAL REVIEW**

##### **Going concern**

The Trustees are continually reviewing the operations of the charity and its ability to deliver its objects during the Covid 19 pandemic. The Trustees have followed Government Guidance and are seeking financial assistance where appropriate and making cost savings where possible. In the opinion of the Trustees significant financial pressure will be placed on the Charity as a result of the Covid 19 pandemic but the Trustees believe they have the structure and resources to ensure the Charity remains a going concern.

#### **FUTURE PLANS**

In order to reach as wide an audience as possible, the Trustees are going to re-brand and re-launch Warrington Charities Trust CIO. We are working towards developing wider networks, contacts and donors to ensure that Warrington Charities Trust continues to offer our much-needed support.

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

##### **Governing document**

The charity is controlled by its governing document, dated 27 November 2017, which is the constitution of a Charitable Incorporated Organisation (CIO) whose only voting members are its charity trustees.

##### **Recruitment and appointment of new trustees**

There must be at least three charity trustees and a maximum of twelve.

The first trustees have transferred from the unincorporated charity of the same name, charity number 701645

For 4 years - P Taylor, M Barbour, C Belshaw

For 3 years - A Cullen

For 2 years - R Griffiths

Apart from the first trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the trustees. In selecting individuals for appointment, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

##### **Organisational structure**

At the General Meeting, the CIO will elect a Chairperson, Treasurer and Secretary and such honorary officers as the CIO may from time to time determine.

##### **Induction and training of new trustees**

The trustees will make available to each new trustee, on or before his or her first appointment, a copy of the current version of the constitution and a copy of the CIO's latest Trustees' Annual Report and the statement of accounts.

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

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

1176369

##### **Principal address**

Patten House  
Moulders Lane  
Warrington  
Cheshire  
WA1 2BA

## **Warrington Charities Trust CIO**

### **Report of the Trustees for the Year Ended 31 March 2021**

#### **Trustees**

P Taylor Chairperson  
M Barbour Secretary  
C Belshaw Treasurer  
C Daniels (deceased 24.9.20)  
A E Cullen  
R Griffiths  
L R Herbert (resigned 13.4.21)  
A M Morley (appointed 9.4.21)

#### **Independent Examiner**

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

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on ...20th.August.2021..... and signed on its behalf by:

  
.....  
C Belshaw - Trustee

**Independent Examiner's Report to the Trustees of  
Warrington Charities Trust CIO**

**Independent examiner's report to the trustees of Warrington Charities Trust CIO**

I report to the charity trustees on my examination of the accounts of Warrington Charities Trust CIO (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



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

Date: 20th August 2021  
Date: .....

**Warrington Charities Trust CIO**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		11,185	35,400
Investment income	2	25	25
<b>Total</b>		11,210	35,425
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Support of local charities and groups		4,909	7,221
Other		350	350
<b>Total</b>		5,259	7,571
 <b>NET INCOME</b>		5,951	27,854
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		38,939	11,085
 <b>TOTAL FUNDS CARRIED FORWARD</b>		44,890	38,939

The notes form part of these financial statements

# Warrington Charities Trust CIO

## Balance Sheet 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	5	5,000	5,000
Cash at bank		39,890	33,939
		44,890	38,939
<b>NET CURRENT ASSETS</b>		44,890	38,939
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		44,890	38,939
<b>NET ASSETS</b>		44,890	38,939
<b>FUNDS</b>	6		
Unrestricted funds		44,890	38,939
<b>TOTAL FUNDS</b>		44,890	38,939

The financial statements were approved by the Board of Trustees and authorised for issue on .20th.August.2021..... and were signed on its behalf by:

  
.....  
C Belshaw - Trustee

## **Warrington Charities Trust CIO**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity 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;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

##### **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.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# Warrington Charities Trust CIO

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	25	25
	<u>25</u>	<u>25</u>

### 3. GRANTS PAYABLE

	2021	2020
	£	£
Support of local charities and groups	4,909	7,221
	<u>4,909</u>	<u>7,221</u>

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

	2021	2020
	£	£
Friends of Christchurch graveyard	-	649
Creating Adventures	-	500
Friends of Longbarn Park	300	-
British Deaf History Society	-	420
Cross Roads Boy Band	-	456
37th Warrington Guides	-	158
The Monday Club	-	415
Museum of Policing in Cheshire	-	618
Penketh and Cuerdley Residents Association	-	286
3rd Warrington Scout Group	-	420
Victoria Park Pensioners BRC	-	778
Warrington East Scout District	-	500
Families United	436	500
Viscaria Dancers	-	1,180
Appletots	-	341
Burtonwood Sewing Group	500	-
Mid Orford Residents Association	552	-
Culcheth Methodist Church	500	-
Autism Initiatives	1,392	-
After Silence	379	-
Enjoy Football	350	-
Chat4 Dementia	500	-
	<u>4,909</u>	<u>7,221</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Warrington Charities Trust CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Short term investment	<u>5,000</u>	<u>5,000</u>

**6. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	38,939	5,951	44,890
	<u>38,939</u>	<u>5,951</u>	<u>44,890</u>
<b>TOTAL FUNDS</b>	<u>38,939</u>	<u>5,951</u>	<u>44,890</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	11,210	(5,259)	5,951
	<u>11,210</u>	<u>(5,259)</u>	<u>5,951</u>
<b>TOTAL FUNDS</b>	<u>11,210</u>	<u>(5,259)</u>	<u>5,951</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	11,085	27,854	38,939
	<u>11,085</u>	<u>27,854</u>	<u>38,939</u>
<b>TOTAL FUNDS</b>	<u>11,085</u>	<u>27,854</u>	<u>38,939</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	35,425	(7,571)	27,854
	<u>35,425</u>	<u>(7,571)</u>	<u>27,854</u>
<b>TOTAL FUNDS</b>	<u>35,425</u>	<u>(7,571)</u>	<u>27,854</u>

# Warrington Charities Trust CIO

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	11,085	33,805	44,890
<b>TOTAL FUNDS</b>	<u>11,085</u>	<u>33,805</u>	<u>44,890</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,635	(12,830)	33,805
<b>TOTAL FUNDS</b>	<u>46,635</u>	<u>(12,830)</u>	<u>33,805</u>

### 7. RELATED PARTY DISCLOSURES

During the year a donation of £5,000 was made to the Trust by Taylor Estates which is connected to P Taylor who is a trustee.

**Warrington Charities Trust CIO**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10,835	5,050
Legacies	-	30,000
Donated services and facilities	350	350
	<hr/> 11,185	<hr/> 35,400
<b>Investment income</b>		
Deposit account interest	25	25
	<hr/>	<hr/>
<b>Total incoming resources</b>	11,210	35,425
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to institutions	4,909	7,221
<b>Support costs</b>		
<b>Governance costs</b>		
Independent Examiners fees	350	350
	<hr/>	<hr/>
Total resources expended	5,259	7,571
	<hr/>	<hr/>
<b>Net income</b>	<u>5,951</u>	<u>27,854</u>

This page does not form part of the statutory financial statements