

The Charity Registration Number is :- 1196584

Wirral CVS

Report and Accounts

31 March 2024



Wirral CVS

Report and accounts for the year ended 31 March 2024

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Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- Wirral CVS.

The charity is also known by its operating name, Wirral CVS.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1196584.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Office 204, Make Hamilton

69-71 Argyle Street, Birkenhead

Wirral, CH41 6LQ

Telephone T: 01514333371

Email Address info@wcvcs.org.uk Web address www.wcvcs.org.uk

The Trustees in office on the date the report was approved were:-

Sabra Ahmed

Jay Anderson

Sandra Gilbert

Beverley Morgan

Brian Simpson

The following persons served as Trustees during the year ended 31 March 2024 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Name

Resigned/Retired

Sabra Ahmed

Jay Anderson

Sandra Gilbert

Justine Molyneux

Beverley Morgan

Brian Simpson

19th June 2024

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All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of Wirral and the surrounding area (hereinafter called the "area of benefit") and, in particular, to 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.

To promote, organise 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.

The main activities undertaken in relation to those purposes during the year and to further the charity's purpose for the public benefit.

ACKNOWLEDGEMENTS

One Wirral CIC
Make It Happen Birkenhead
Wirral Council
VS6 Partnership

About Wirral CVS

Wirral CVS is a charitable incorporated organisation (CIO), established in 2021 by and for Wirral's Voluntary, Community, Faith and Social Enterprise Sector (VCFSE). Wirral CVS is a membership organisation and any VCFSE organisation in Wirral can become a member, at no cost, and help shape and drive what the organisation does.

Not less than two thirds of the trustees are nominated from and elected by member organisations with an Independent Chair also selected by the membership. Trustees are responsible for ensuring that the organisations community benefit is informed by the strategic priorities of the sector.

The founding trustees are committed to establishing the organisation and standing down to enable broad leadership to be selected from the membership. Continual engagement and identification of new organisations/members is critical to the organisation staying relevant and connected to those it serves.

Wirral CVS has been accredited for infrastructure by NAVCA (National Association for Voluntary and Community Action).

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VISION, MISSION & VALUES

Vision

A strong, vibrant and resilient Voluntary, Community, Faith and Social Enterprise sector that leads positive and impactful changes in Wirral.

Mission

To be an organisation designed, developed and grown by its members to support the Voluntary, Community, Faith and Social Enterprise sector in Wirral and surrounding area.

Values

- We are an organisation designed, created and led by Wirral's VCFSE sector. We will continue this way of working in everything we do; we will work with and for all VCFSE organisations in an open, authentic way, always accountable for our actions.
- We know we can't do everything so we will harness the collective power and strengths of the sector. Everyone's voice and contribution will be heard and valued.
- We will lead by example and with drive and passion to be an organisation our members are proud to be part of.

The main achievements and performance of the charity during the year and the difference the charity's performance during the year has made to the beneficiaries of the charity and benefitted wider society.

Achievements

While there is more detail below, in the first full year of operation we have achieved the following:

- Long term core grant funding secured from Wirral Council Public Health
- Recruitment of Chief Executive
- Recruitment of Development Manager to lead on Capacity Building Programme
- Formal membership increased to 77
- Communication database increased to 598
- 38 Organisations receiving Capacity Building Support
- 82 New volunteers and 139 new volunteer opportunities registered
- Community Voluntary and Faith (CVF) WhatsApp group increased to 141 members.
- Funding secured to deliver Wirral's Single Front Door for Volunteering
- Funding secured to deliver Capacity & Resilience support and grant programme
- Funding secured to deliver grant programme for Trailblazer Neighbourhood Programme

Following the recruitment of the organisation's Inaugural Chief Executive the charity employed its first member of staff in June 2023. The Chief Executive has worked closely with the Board, Members and Public Sector colleagues to develop a business plan that would establish the organisation in the first year based on NAVCA's Four Pillars of Local Infrastructure - Capacity Building, Volunteering, Leadership & Advocacy and Partnerships and Collaboration. The organisation's Community Benefit is demonstrated under these headings and over time this will be supported by a Theory of Change.

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Capacity Building

Recruitment of the Development Manager established the Capacity Building Support and a development programme including training, information and guidance is being developed for rollout in the coming Financial Year.

In partnership with colleagues across Liverpool City Region, we are on target to deliver the outcomes of the UK Shared Prosperity Fund (UKSPF) Capacity and Resilience programme. Although at year end we are slightly behind where we wanted to be, there is a clear plan and our position is in line with delivery partners.

In the new financial year we will also recruit a Faith Development Worker to support Faith Based community organisations to develop and engage by providing Capacity Building Support and promoting opportunities direct to organisations.

Work continues with Wirral Council Public Health team to develop a grant programme for groups to support the delivery of the Health & Wellbeing Strategy.

Volunteering

Success in securing funding to establish Wirral's Single Front Door for Volunteering enabled the development of an outline programme with recruitment commencing early in the new financial year. The UKSPF funded programme aims to increase the engagement and impact of volunteering and will add to the work already done to establish volunteering portal in Wirral and across Liverpool City Region. By March 2025, we will have worked with partners to develop a volunteer passport supporting greater flexibility for both individual volunteers and organisations.

The programme will also see us deliver a small grants programme and climate champions for Cool Wirral, Wirral Council's Climate programme as well as supporting Wirral Council's Borough of Culture Programme.

Working closely with Make It Happen Birkenhead, we have continued to develop the Volunteer Manager's Forum who were integral to the development of the Single Front Door application and the review of the

Leadership & Advocacy

As a new organisation with a new Chief Executive it has been really important to build effective relationships with colleagues across both the VCFSE and Public Sectors. Much of the year has been spent developing those relationships and the trust required to deliver for our members. We have continued to work with colleagues from Wirral Borough Council, Wirral Place (Cheshire & Merseyside ICB) and Liverpool City Region Combined Authority.

Wirral CVS is the custodian of the Representation Model developed by the sector to ensure that dispersed leadership is embedded. Over time, this model should ensure that a flow of leaders from across the sector are able to step forward and offer their support to the wider sector.

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Trustees' Annual Report for the year ended 31 March 2024

Partnerships & Collaboration

Wirral CVS is essentially a collaborative between the sector, the members, the trustees the staff team and their public sector partners. The organisation, in it's new form, was imagined by the sector with new rules of engagement, learning from lessons of the past and looking to the future.

An example of the new ways of working is the Cheshire Mersey Cancer Alliance programme led by our Infrastructure partners OneKnowsley but delivered by One Wirral CIC, a member organisation with the relevant skills, knowledge and experience to deliver as experts. The Social Action project has reached 20 organisations and will deliver a range of activities to raise awareness in communities from the organisations local people trust most.

The Neighbourhood Programme is a Population Health Project supporting local communities to identify health needs and address them with hyper local interventions. The first year of the programme was to pilot two areas within Wirral and establish local leadership. We have had limited success in one of the two pilot areas and 8 groups have shared £20,000 to address food poverty and the results of this work will be reported next year.

We have also taken over administrative lead for a number of local Forums. The Sector Leaders Network, VCF Forum and Community of Practice are all chaired by sector colleagues and we will continue to work as partners to develop these.

Finally, we are members of the VS6 Partnership which is a Liverpool City Region Collaboration of Chief Officers of local infrastructure organisations across the City Region. In the coming year we will work on a number of projects, the first of which will be a Hustings Event for the coming Metro Mayor elections and will include reviewing the Sector Manifesto with the wider sector and securing support from candidates.

Organisation Development

As a new entity, we have had to continue to focus on the development of the organisation which has included establishing accounting and administrative systems, reviewing and updating our governing document and we are preparing to review the Coming Together Plan that formed the basis of the original proposal for the organisation.

PLANS FOR FUTURE PERIODS

In the coming financial year we will continue to develop each of these themes and are working hard to recruit the team we will need to deliver successfully.

This will include:

- Increasing membership to 150
- Increasing reach to 1500 organisations
- Working with the VS6 partnership to deliver a State of the Sector Report
- Improving the systems that support the Representation Model
- Distribute £500,000 in grants
- Recruitment of new Trustees

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Trustees' Annual Report for the year ended 31 March 2024

Structure, governance and management of the charity

Election and Role of Trustees

The charity has adopted the "Trustee Model", whereby the charity's trustees are the voting members of the organisation and form the Board of Directors. The Trustee Committee embarked upon a structured process during the year to recruit a number of new Trustees to be recommended to the Board for appointment. Trustees are elected to serve for a three-year period at the Annual General Meeting, one third of the number retiring and being eligible for re-election each year.

New Trustees are supported through an induction process, which includes a presentation, planned visits to each department of the organisation, plus written material giving additional background information and outlining their responsibilities as a Trustee.

The Board of Trustees is responsible for the overall governance and direction of the charity, with day-to-day operational management delegated to the Chief Executive, Gareth Prytherch.

The Trustees meet a minimum of six times a year; this includes a Forward Planning Day to review the organisation's strategy and performance and to set operating plans and budgets, plus a Half-year Review Day to monitor progress of these plans – during the course of this year this format was stepped down due to the Covid-19 pandemic. The Board receives reports at each meeting from the Chief Executive, along with a schedule of reports from all areas of the organisation.

No director / Trustee has any beneficial interest in the Company. The subscribing members of the Company undertook to contribute £1 each in the event of its winding up.

Internal Control

The Trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 and to provide reasonable assurance that:

- The charity is operating efficiently and effectively.
- Its assets are safeguarded against unauthorised use or disposition.
- Proper records are maintained, and financial information used is reliable.
- The charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan and an annual budget approved by the trustees.
- Regular consideration by the Trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking reviews.
- Delegation of authority and segregation of duties.
- Identification and management of risks.

Risk Assessment

The Trustees have a formal risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process, the trustees review the adequacy of the charity's current internal controls.

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Trustees' Annual Report for the year ended 31 March 2024

Charity Good Governance Code

The Trustees are committed to adopting the Charity Good Governance Code (Small Charities) and intend to have completed the self-assessment against the Code during the coming 12 months.

Key management remuneration

The Board consider the affordability of a cost-of-living increase for all employees when budgets are set annually. This would include Senior Leaders. Senior Leaders, including the CEO, are on fixed levels of pay, with no additional increments available currently. The Board are committed to continue to review salary structures year on year.

Accountants Adding Value Consultancy Ltd, Studio 6, Bluecoat Chambers, Liverpool, L1 3BX

Bankers The Co-operative Bank, PO Box 250, Skelmersdale, WN8 6WT

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	331,171	3,919
Unrestricted Revenue Funds available for the general purposes of the charity	144,431	3,919
Restricted Revenue Funds	190,659	-
Total Funds	335,090	3,919

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Trustees' Annual Report for the year ended 31 March 2024

Financial review of the position at the reporting date, 31 March 2024 .

In the financial year, income increased significantly. Core funding from Wirral Borough Council and UK Shared Prosperity Fund provided sufficient funding to employ a Chief Executive and Development Manager as well as planning for the recruitment of other key team members.

In addition, the organisation managed funding for Representation, Mental Health Alliance and Wirral's Neighbourhood Programmes from Cheshire & Merseyside ICB, Wirral Place. 23% of the income generated will be redistributed as Grants to the sector in the coming year.

In this financial year, we have spent 23% of income and generated 18% unrestricted revenue, that will be reserved or designated, the remainder is restricted income to be spent in the next financial year.

Policies on reserves.

In the first full year of trading, the organisation holds zero reserves but has a healthy unrestricted income balance, roughly equal to 4 months of current operation. As the organisation develops operationally, the board will agree a reserves policy that properly protects the organisation's beneficiary interests and reflects the risk profile of the organisation. A formal reserves policy will be in place during the coming financial year.

With funding secured to date, there are no concerns about the charity continuing as a going concern and the Trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Matthew Brown
Member of CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

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Trustees' Annual Report for the year ended 31 March 2024

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 27 January 2025.


Brian Simpson (Jan 29, 2025 14:59 GMT)

B SIMPSON
Trustee

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Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 23 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of CIPFA, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

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Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 31 March 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of CIPFA;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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

Signed:-



Matthew Brown - Independent Examiner
CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

This report was signed on 30 January 2025

Wirral CVS - Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	-	170,810	170,810	4,394
Charitable activities	A2	237,997	79,545	317,542	25,170
Total income	A	237,997	250,355	488,352	29,564
Expenditure on:					
Charitable activities	B2	97,485	59,696	157,181	25,645
Total expenditure	B	97,485	59,696	157,181	25,645
Net income for the year		140,512	190,659	331,171	3,919
Net income after transfers	A-B-C	140,512	190,659	331,171	3,919
Net movement in funds		140,512	190,659	331,171	3,919
Reconciliation of funds:-	E				
Total funds brought forward		3,919	-	3,919	-
Total funds carried forward		144,431	190,659	335,090	3,919

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 15 to 23 form an integral part of these accounts.

Wirral CVS - Statement of Financial Activities for the year ended 31 March 2024

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	3,919	-	3,919	-
Recognised gains and losses before transfers	140,512	190,659	331,171	3,919
	144,431	190,659	335,090	3,919
Closing revenue funds	144,431	190,659	335,090	3,919

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Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	488,352	29,564
Investment income		
	488,352	29,564
Gross income in the year	488,352	29,564
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	156,058	24,565
Governance costs	1,123	1,080
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	157,181	25,645
Net income before tax in the financial year	331,171	3,919
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	331,171	3,919
Retained surplus for the financial year	331,171	3,919

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 23 form an integral part of these accounts.

Wirral CVS - Balance Sheet as at 31 March 2024

	Notes	SORP Ref		2024 £	2023 £
Current assets		B			
Debtors	9	B2	266,707	4,100	
Cash at bank and in hand		B4	98,276	4,838	
Total current assets			364,983	8,938	
Creditors: amounts falling due within one year	10	C1	(29,893)	(5,019)	
Net current assets				335,090	3,919
The total net assets of the charity				335,090	3,919

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	14	D2	190,659	-	-
				190,659	-
Unrestricted Funds					
Unrestricted Revenue Funds	14	D3	144,431	3,919	
				144,431	3,919
Designated Funds				-	-
Total charity funds				335,090	3,919

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Brian Simpson

Brian Simpson (Jan 23, 2025 14:59 GMT)

B SIMPSON

Trustee

Approved by the board of trustees on 27 January 2025

The notes attached on pages 15 to 23 form an integral part of these accounts.

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Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

There are no uncertainties about going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

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Notes to the Accounts for the year ended 31 March 2024

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

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

Financial instruments including cash and bank balances

Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

Wirral CVS

Notes to the Accounts for the year ended 31 March 2024

5 Net surplus before tax in the financial year

2024	2023
£	£

The net surplus before tax in the financial year is stated after charging:-

Pension costs	1,044	-
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6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated.

7 Staff costs and emoluments

Salary costs

2024	2023
£	£

Gross Salaries excluding trustees and key management personnel	50,452	-
Employer's National Insurance for all staff	707	-
Employer's operating costs of defined contribution pension schemes	1,044	-
Total salaries, wages and related costs	52,203	-

The average number of full time staff employed in the year was	1	-
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Debtors

2024	2023
£	£

Trade debtors	262,343	4,100
Prepayments and accrued income	4,364	-
	266,707	4,100

10 Creditors: amounts falling due within one year

2024	2023
£	£

Trade creditors	28,513	3,939
Accruals	1,123	1,080
Other creditors	257	-
	29,893	5,019

Wirral CVS

Notes to the Accounts for the year ended 31 March 2024

11 Income and Expenditure account summary

	2024 £	2023 £
At 1 April 2023	3,919	-
Surplus after tax for the year	331,171	3,919
At 31 March 2024	<u>335,090</u>	<u>3,919</u>

12 No related party transactions

There were no transactions with related parties in the year.

13 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	174,324		190,659	364,983
Current Liabilities	(29,893)	-	-	(29,893)
	<u>144,431</u>	<u>-</u>	<u>190,659</u>	<u>335,090</u>
At 1 April 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	8,938	-	-	8,938
Current Liabilities	(5,019)	-	-	(5,019)
	<u>3,919</u>	<u>-</u>	<u>-</u>	<u>3,919</u>

Wirral CVS

Notes to the Accounts for the year ended 31 March 2024

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 15 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	3,919	140,512	-	144,431
Total unrestricted and designated funds	3,919	140,512	-	144,431
Restricted funds:-				
UKSPF (Wirral Borough Council)	-	86,000	-	86,000
NHS Cheshire & Merseyside, Wirral Place	-	41,335	-	41,335
Cheshire & Wirral Partnership NHS Foundation Trust	-	38,332	-	38,332
NHS Cheshire & Merseyside Wirral Place	-	4,875	-	4,875
Cheshire Mersey Cancer Alliance	-	17,456	-	17,456
Liverpool City Region Combined Authority	-	2,661	-	2,661
Total restricted funds	-	190,659	-	190,659
Total charity funds	3,919	331,171	-	335,090

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	237,997	(97,485)	-	140,512
Restricted funds:-				
UKSPF (Wirral Borough Council)	86,000	-	-	86,000
NHS Cheshire & Merseyside, Wirral Place	42,400	(1,065)	-	41,335
Cheshire & Wirral Partnership NHS Foundation Trust	38,360	(28)	-	38,332
NHS Cheshire & Merseyside Wirral Place	49,085	(44,210)	-	4,875
Cheshire Mersey Cancer Alliance	30,460	(13,004)	-	17,456
Liverpool City Region Combined Authority	4,050	(1,389)	-	2,661
	488,352	(157,181)	-	331,171

Wirral CVS

Notes to the Accounts for the year ended 31 March 2024

16 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

UKSPF (Wirral Borough Council)

Single Front Door for Volunteering

Programme to develop a single front door for volunteering in Wirral.

NHS Cheshire & Merseyside, Wirral Place

Neighbourhoods Programme

Supporting the development and delivery of a place based population health programme across Wirral

Cheshire & Wirral Partnership NHS
Foundation Trust

Mental Health Alliance

Funding to support the development of a Mental Health Alliance in Wirral

NHS Cheshire & Merseyside Wirral Place

Representation Programme

Support for VCFSE representatives across the Wirral Place boards

Cheshire Mersey Cancer Alliance

Social Action Project

Liverpool City Region programme delivering and engaging sector partners in Social Action programmes to increase information around early cancer detection

Liverpool City Region Combined Authority

LCR Volunteering Hub

Funding to launch and promote the Liverpool City Region Volunteering

17 Ultimate controlling party

The charity is under the control of its legal members.

Wirral CVS

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

18 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Revenue grants from government and public bodies				
Liverpool City Region Combined Authority	-	4,050	4,050	-
Cheshire and Wirral Partnership NHS Foundation Trust	-	38,360	38,360	-
UKSPF (Wirral Borough Council)	-	86,000	86,000	-
NHS Cheshire and Merseyside, Wirral Place	-	42,400	42,400	-
Wirral Borough Council	-	-	-	4,394
Total public sector revenue grants	-	170,810	170,810	4,394
Total Donations, Grants and Legacies A1	-	170,810	170,810	4,394

19 Charitable income from funders

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Contractual payments from public bodies to fund charitable activities				
NHS Cheshire and Merseyside	10,813	49,085	59,898	21,070
Total contractual payments from public bodies	10,813	49,085	59,898	21,070
Performance related grants from public bodies to fund charitable activities				
Cheshire Mersey Cancer Alliance	-	30,460	30,460	-
Wirral Borough Council	227,184	-	227,184	-
NAVCA & Vola Consortium	-	-	-	4,100
Total performance related grants from public bodies	227,184	30,460	257,644	4,100

Wirral CVS

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

20 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Income from funders	237,997	79,545	317,542	25,170
Total from charitable activities A2	237,997	79,545	317,542	25,170

21 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Activity	298	260	558	-
Events	660	1,070	1,730	-
Service fees	20,844	57,914	78,758	22,491
Other direct costs	675	452	1,127	-
Total direct spending B2a	22,477	59,696	82,173	22,491

22 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Employee costs not included in direct costs				
Other salaries	50,452	-	50,452	-
Employer's NI - Other salaries	707	-	707	-
Defined contribution pension costs - Other salaries	1,044	-	1,044	-
Travel and subsistence - staff	259	-	259	-
Premises Expenses				
Rent	5,250	-	5,250	-
Administrative overheads				
Telephone, fax and internet	59	-	59	-
Postage and stationery	20	-	20	-
IT Software and consumables	118	-	118	-
Compliance	458	-	458	35
Membership subscriptions	1,000	-	1,000	85
Equipment expensed	4,738	-	4,738	-
Software licences and expenses	273	-	273	-
Advertising and marketing	6,019	-	6,019	980
Insurance	2,818	-	2,818	824
Sundry expenses	670	-	670	130
Financial costs				
Bank charges	-	-	-	20
Support costs allocated to charitable trading	73,885	-	73,885	2,074

Wirral CVS

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

23 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	1,123	-	1,123	1,080
Total Governance costs	1,123	-	1,123	1,080

All the expenditure in the prior year was unrestricted.

24 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	22,477	59,696	82,173	22,491
Total support costs	B2d	73,885	-	73,885	2,074
Total Governance costs	B2e	1,123	-	1,123	1,080
Total charitable expenditure	B2	97,485	59,696	157,181	25,645

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
Total direct spending	B2a	22,491	-	22,491
Total support costs	B2d	2,074	-	2,074
Total Governance costs	B2e	1,080	-	1,080
Total charitable expenditure	B2	25,645	-	25,645