

Charity registration number 1106001

Company registration number 02539153 (England and Wales)

**HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr J Hill, Chairman Mr M Fry Mrs P Meredith Mr H Patel Ms L Cogley Mr P Barlow, Treasurer (Appointed 18 March 2022)
<b>Non-voting member</b>	Cllr E Jones
<b>Chief officer</b>	Mrs S Yeoman MBE
<b>Charity number</b>	1106001
<b>Company number</b>	02539153
<b>Registered office</b>	St Marie's Lugsdale Road Widnes Cheshire WA8 6DB
<b>Auditor</b>	Jackson Stephen LLP James House Stonecross Business Park Yew Tree Way Warrington Cheshire WA3 3JD
<b>Bankers</b>	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB
<b>Solicitors</b>	Tickle Hall Cross Carlton Chambers 25 Hardshaw Street St Helens Merseyside WA10 1RP
<b>HR Advisors</b>	Ariadne Associates The Mezzanine 10 Linnet Lane Liverpool Merseyside L17 3BG

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# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

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

#### **Objectives and activities**

The impact of the Covid-19 pandemic continued to affect both us at VCA, the wider sector and partners and local people throughout this financial year and although we moved into business as usual at some points we continued to have a modified offer of support for groups and to work differently in order to manage the risks associated with it.

We continued our place-based focus and arranged our staffing offer across Halton & St Helens where that was possible. We have continued to operate in a flexible way since the start of the financial year. Throughout the year we have reviewed our Covid risk assessments for both buildings and to allow some office-based work we have implemented safety arrangements so that staff and other tenants can use the space safely. As the year came to an end we are now almost back to normal in terms of the use of St Marie's.

Alongside our own internal challenges and arrangements, we understood that we would need to provide additional support to the VCFSE sector across Halton & St Helens as they continued to manage the challenges that Covid presented.

In St Helens working with St Helens Borough Council, the Community Response Tactical group continued to meet. This group brought together key VCFSE sector partners focused on providing support around volunteering, transport, food and advice for those impacted by Covid and the lockdowns. The group met monthly and as well as focusing on Covid and managing the impact and lockdowns has discussed the response to Ukraine and the impending issues of increasing costs as the year ended. As part of this work with St Helens Borough Council our local campaign St Helens Together provided the umbrella for the work that the Council, partners and local people did during the Covid pandemic.

Our role in St Helens Together continued to support the VCFSE sector and support developing roles and support where volunteering had a part to play. Our Volunteer Portal has grown throughout the year, with the VCFSE sector being supported to use this tool to restart and recover their volunteering roles whilst we continued to organise response and recovery volunteers for pandemic related activities.

Since the beginning of the pandemic we have worked with the local VCSE sector to complete more than 40,000 activities including collecting shopping and support access to food, wellbeing calls, dog walking and collection of prescriptions.

In Halton we continued the referral process with colleagues from the local authority to provide that support network for residents who were unable to leave their homes due to isolation or being clinically vulnerable. As a result, over 1000 tasks were successfully completed (including shopping trips, dog walks and wellbeing phone calls). We connected the local authority with VCFSE organisations who played a key role in the response such as the two Foodbanks, the British Red Cross and Age UK Mid Mersey. Our monthly zoom calls (covered in the Connectivity part of this report) brought the local sector together, building relationships and allowing VCFSE organisations to engage directly with the Council and CCG regarding the borough's Covid response.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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Alongside these challenges we have consistently delivered a range of support to our members and partners across both Boroughs. During the year our reach with groups and contacts across Halton & St Helens stood at nearly 5,000, with just over 2,400 groups and organisations involved.

We were able to take advantage of several funding opportunities that arose to provide additional support to the sector during Covid and have continued into this year. This has meant we were able to continue to offer important services to groups including: community accountancy, payroll, training, funding advice, capacity building and volunteering brokerage. This year we undertook a total of 10,895 activities to support the work of local groups. We offered 225 opportunities for training, networking and learning, 201 sessions of capacity building and supported 62 groups with funding advice. There were 85 groups supported with community accountancy, payroll and financial support.

In addition to this, a considerable proportion of the organisations work is focused on influencing, voice and representation on behalf of the sector. The Chief Executive Officer's work and that of some other team members focus on influencing, and voice locally, sub-regionally and on occasion nationally to ensure the members are represented. This has continued to be important despite Covid-19.

The Chief Executive Officer continues to play a key role in VS6, the Liverpool City Region body representing more than 8,500 groups across the LCR. This partnership has achieved representation for the sector on the Local Enterprise Partnership, the Cheshire and Merseyside Care Partnership and our independent Chair is Mayoral advisor to the city-regions Mayor. These are all key and important areas of influence for the sector and demonstrate some key successes. We are beginning to see this bring tangible benefits for local groups and the LCR Cares fund during Covid-19 and beyond, the inclusion of the sector in the Combined Authorities Recovery Plan, the commission of VS6 to undertake work on the development of an Affordable and Sustainable Food approach and the partnership to link the VCFSE sector into the UK-SPF approach are examples of this.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Immediately relevant to local groups are our areas of focus in Halton and St Helens.

We continue to make the integration of health and social care a priority and work to involve the wider sector in the One Halton and St Helens Cares partnerships. In both Boroughs this work was well underway and the role of the sector was regularly acknowledged, supported and included. In St Helens we have started to support work on Localities and the role the sector can play in supporting population health improvements in neighbourhoods. We have developed a sector profile for each locality and as we work on our CRM system and new website we will be able to do more of this. In Halton, our monthly VCFSE sector calls have been a great route into conversations with partners particularly on integration. The start of the Covid-19 global pandemic caused some of this work to slow down but it has begun again in earnest following the changes to the legislation and the work to create a new Integrated Care System and partnerships in each of the places. The local responses to the pandemic were significantly improved due to the existing partnership working and we continue to engage on behalf of the sector and support groups and organisations to connect in.

We were successful in securing some lottery funding for our work in Halton on health and VCSFE partnerships and we have delivered this throughout the year, building on our work and supporting the capacity of the local sector to engage in integration as it develops. This also provided the funding for the extensive work we have done on our website and Civi CRM system upgrade to enable local people and partners to more easily access our information about the sector and use it to support local priorities.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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**Core Team** – Our small core team provides support across the organisation and to the Board and manages the support we offer at St Marie's our building in Widnes. In May of 2021 we were able to resume our room hire facility and we supported 11 organisations to access our rooms with many using it on more than 1 occasion, although we noticed a reluctance at first for groups to resume face to face meetings bookings have slowly increased during the year. We have supported broader community activities including being a polling station. During the year we continued to support our tenants Halton Open and Sam's Diamonds, who have taken over a second office to accommodate additional staff and Halton Carers Centre are continuing to use the building as an outreach base for their therapies, carers support in Widnes and they also started to use the building for their monthly Carers Coffee morning.

We also welcomed the Halton Heritage Hub to the building during this year. They are supporting the delayed activities from Halton's Borough of Culture year and have used the building as Heritage Central for the Borough. They have produced an online virtual tour of St Marie's and the building has hosted a number of events, activities, student placements and exhibitions.

We have continued to support the sector by administering capacity building support with the addition of small investment pots. We continued to work with St Helens Council and the CHAMPS network to administer a small grants fund to groups who are supporting Men's Mental Health in St Helens. We worked with other CVS colleagues to administer a Peri-Natal MH fund with the NHS Improving Me partnership and have developed a programme to support volunteering with St Helens Council through the Community Renewal Fund investment.

**Capacity** – Our capacity team provides a large share of the practical services and support to our members and the local sector. Our community accountant and payroll service, provides hands on support and training to groups who are managing money, setting up financial systems and require independent examinations or auditing. This year we worked with more than 85 groups in Halton & St Helens providing support in those areas.

We have worked in depth with a larger number of organisations this year, including 4 new start-ups with 230 individuals accessing learning and training events alone with many more on funding, capacity building and good governance. We have had contracts to work with Halton Community Radio and St Helens CAB and St Helens Third Sector Consortium to provide their back office services.

Funding as always is a key feature in our work and this year was no exception and so we were able to arrange a number of sessions in addition to an online funders fair where 50 individuals from a variety of groups could not only interact with a number of funders but also book one to ones with representatives of The Community Fund in addition to including funding updates within our e-bulletin.

We were pleased to be awarded some ESF funding to deliver a personal development programme to volunteers and beneficiaries of our membership, however, the initial start of the programme was postponed from November 2019 to August 2021 to ensure we ran the sessions at full capacity.

From the emergency response group during the pandemic many organisations were offering food provision for those in our communities that were vulnerable, shielding or found themselves financially impacted by the pandemic. Some of the groups were existing provision such as food bank and others who were new in their response to meeting the communities need in relation to food insecurities during the year. It was recognised to bring these groups together for peer support and some shared best practice activities and as a result the St Helens Borough Community Food Providers Alliance was formed with the aim of sharing knowledge and good practice, pooling of resources, forging links and identifying opportunities to develop provision to avoid duplication and target available resources to meet the needs of the communities they represent.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2022*

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**Capability** - The focus of work here is the provision of Volunteer Centre services across the two Boroughs and the access to good quality, low-cost office accommodation to members and the local sector, in particular the growth of our Halton base as a hub for groups improving their access to us and their opportunity to network with each other.

This year both our local authorities have invested in volunteering and the wider work of the Volunteer Centre. Our online Volunteering Platform provides a more interactive approach for individuals and organisations in recruiting and managing their volunteers. 231 new people registered to volunteer in this year, alongside 707 people who have been supporting throughout the pandemic. 157 new opportunities were available to individuals interested in volunteering as services and activities restarted. Our new site had over 9,000 visitors and 60,000 page views.

This year our focus for recruitment was to utilise our online social media streams and link with grass roots groups supporting the communities through the pandemic as they reacted to ever changing needs of local people struggling with increased need of support around mental health, food poverty and isolation to name a few.

We also provided enhanced support to Volunteer Coordinators, providing regular virtual meetings to allow them to share their experiences, pick up tips around keeping themselves and their volunteers safe, how to keep communication channels open and learn how to get the most out of the volunteering platform in preparation for changes in restrictions.

During 2021 we continued to see a modified offer for our work with Warrington and Halton Teaching Hospitals Trust. At the start of the pandemic we had suspended all of our regular volunteering roles as the pandemic took hold. This was due to national guidance from NHS England and the Trust's Infection, Prevention and Control Team. In a similar way to the community response, we supported staff within the Trust who needed support with collecting donations to bring into the Community Hub (an outbuilding at the Trust). This year we supported the Vaccination clinic within the Trust, scheduling volunteers to support attendees through their vaccinations; restarted the support of our Discharge Suite; provided volunteers for the Wingman Lounge and restarted our much needed Wayfinders for patients and visitors to the Trust. Despite the limited role availability, we saw 111 new volunteer registrations and our volunteers gave over 5,000 hours of support.

Like other areas of work, the Include It Mersey programme suffered from the inability to hold face to face drop in sessions to support people who are digitally excluded. We supported the recruitment of volunteers who could provide remote support over the phone to individuals who needed it – adding this offer of help into the VCA support through the local authorities referrals. Regular contact with volunteers through virtual meetings took place to maintain communication and update on changes through the pandemic.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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**Connectivity** – This area of work picks up our core functions of liaison, representation and strategic partnerships. We are also delivering work on marketing, communications and engagement to enable the sector to connect.

It's hard to recall a year when VCA has done a better job in bringing the VCFSE sectors together in Halton and St Helens. The St Helens Forum Meetings and Halton VCFSE Response meetings were greatly needed and provided our members with many vital opportunities to engage with the local authority, local health services and each other as we discussed best practice (in an ever changing environment), shared concerns, worries and planned a joint response to the challenges of the Pandemic.

VCA's staff team facilitated 4 St Helens Forum Meetings which were attended by 74 groups. They enjoyed relevant and timely presentations such as Sarah Bullock on the St Helens Together Strategy and Tanya Wilcock on the new work on Localities and Communities directorate of St Helens Borough Council.

Our Halton VCFSE Response meetings (held over Zoom) included representatives from over 40 different VCFSE organisations as well as Council Officers and colleagues from the Local NHS. We had guest speakers such as Cllr Chris Rowe (Mayor of Halton), Andy Davies (Clinical Chief Officer for NHS Halton CCG and updates on the Census 2021 and Complete Care Communities Project. The meetings were held on a monthly basis and over the year we facilitated 12 meetings.

Positive relationships blossomed with regular attendees commissioning services from each other and in one instance, sharing premises. Attendees were welcome to suggest topics for bonus meetings, such as the one held on VCFSE support for asylum seekers and refugees.

We have also continued to play a key role in work on accountable care systems and local plans relating to St Helens Cares and One Halton. As plans begin to develop this work has increased and there are a number of staff members supporting the involvement of the sector in these local structures including sending VCFSE reps to the One Halton Leadership Programme. We have continued our support for sector reps to take seats at key partnerships and on pieces of work.

Other Representation and Engagement work activities included:

Support of Lloyds Bank Foundation Activities (planning, promoting and attending workshops), facilitating the Feeding Halton Network, Feeding St Helens Network, Holiday Activity Fund Meetings in St Helens and Halton, the Halton Health and Wellbeing Board, NHS Halton CCG Engagement and Involvement Group, Halton MAST Testing Meetings and the Halton and Warrington Health Protection Board, St Helens People's Board, St Helens Inequalities Commission and a range of sub-groups connected to delivering local priorities.

We continued to promote the brilliant work of VCFSE organisations across St Helens and Halton via our website, fortnightly E-Bulletins and Twitter, Facebook and YouTube social media channels. At the start of the Pandemic, when information was changing on an almost hourly basis, we prepared a daily E-Bulletin which was a vital source of up-to-date, relevant information for our members.

The Pandemic forced us to rethink how we celebrated the work of Volunteers during Volunteers Week in June. Once again we did this by sending cards or gifts and created a series of podcasts which included interviews with individual volunteers, representatives of VCFSE organisations and the two local authorities.

Once again the VCA has continued to play a key role in supporting the work of the local Healthwatch in St Helens

#### **Financial review**

The statement of financial activities provides a summary of our income and expenditure for 2021-2022 and shows the previous year's comparative data.

Annual income decreased this year from £847,000 in 2021 to £805,000 in 2022 and our charitable expenditure increased this year from £662,000 in 2021 to £763,000 in 2022 resulting in a surplus for the year of £42,000.

#### **Reserves Policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.



# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Plans for future periods

As we have seen some growth and the greater recognition of the impact of our work we want to use the next period to build on this and grow our activity and support for local groups in both Boroughs. It is our intention to secure funding to allow us greater capacity to support grass-roots involvement in the place based arrangements in both Boroughs and at the other end we want to continue to build on our work via the VS6 partnership and get the best out of that for groups in Halton & St Helens.

#### Structure, governance and management

The charity is a company limited by guarantee which was incorporated on 12 September 1990.

The company is governed by the Memorandum and Articles of Association which establish the objects and powers of the Charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr J Hill, Chairman

Mr M Fry

Mrs P Meredith

Mr H Patel

Mr C Harris

(Resigned 7 February 2022)

Ms L Cogley

Mr P Barlow, Treasurer

(Appointed 18 March 2022)

#### Appointment and induction of trustees

Halton and St Helens Voluntary and Community Action (VCA) is a membership organisation and affiliated members of the organisation are entitled to nominate to the Board of Trustees at the AGM each year. We will invite or actively encourage applications from individuals from member organisations whose skills fit an identified gap on the Board. The Board is in the process of reviewing its processes and systems and has established a governance sub-group which is continuing to undertake this work.

#### Trustee induction and training

At present, new trustees are inducted into the organisation in the following way:

Potential new trustees are invited to attend an initial discussion with the Chair and Chief Officer, prior to applying to join the Board.

Invitation to attend the AGM, where new members will be elected. This is also an opportunity to meet other Board members.

Completion, with the Chair of the Trustee Induction Pack, which the board member then keeps as a manual.

Introduction to the staff team and tour of the VCA offices in St Helens, and St Marie's at Halton.

Attendance at an annual Board away day.

This process is regularly under review.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Qualifying third party indemnity provisions

#### Third Party Indemnity Insurance

Third party indemnity insurance is provided for Board Members as part of our package of insurance cover.

### Organisation

The Board of Trustees is responsible for the administration of the charity. The day-to-day running of the organisation is delegated to the Chief Officer.

The full board meets quarterly. The Board has one key sub-committee of the Finance and General Purpose Committee, this also meets quarterly. The Policy and Resources and Personnel Committees meet as and when required. All sub-committees have terms of reference, which set out the operating framework for the 3 committees.

The organisation's policies and procedures set out the delegation of authority from the Board to the Chief Officer.

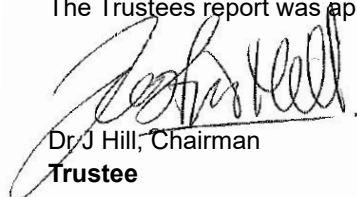
### Auditor

In accordance with the company's articles, a resolution proposing that Jackson Stephen LLP be reappointed as auditor of the company will be put at a General Meeting.

### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.



Dr J Hill, Chairman  
Trustee

21 November 2022

# **HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2022***

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The trustees, who are also the directors of Halton and St Helens Voluntary and Community Action for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate 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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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#### Opinion

We have audited the financial statements of Halton and St Helens Voluntary and Community Action (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of Trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to, the Companies Act 2006, the Charities Act 2011, employment, pension and health and safety legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities' Statement of Recommended Practice.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

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We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to management bias in accounting estimates and judgements and revenue recognition.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management about actual and potential litigation and claims, their policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition or non-recognition of provisions; and
- in addressing the risk of fraud through management override of controls: testing the appropriateness of journal entries; assessing whether the accounting estimates, judgements and decisions made by management are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Peter Atkinson F.C.A. (Senior Statutory Auditor)**  
for and on behalf of Jackson Stephen LLP

07/12/2022

**Chartered Accountants**  
**Statutory Auditor**

James House  
Stonecross Business Park  
Yew Tree Way  
Warrington  
Cheshire  
WA3 3JD

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2022**

### Current financial year

		Unrestricted funds	St Marie's designated funds	Restricted funds	Total	Total
		2022	2022	2022	2022	2021
	Notes	£	£	£	£	£
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	56,298	-	1,696	57,994	82,102
Charitable activities	4	668,058	-	45,630	713,688	762,533
Other income	5	33,000	-	-	33,000	2,563
<b>Total income</b>		<b>757,356</b>	<b>-</b>	<b>47,326</b>	<b>804,682</b>	<b>847,198</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	6	597,618	70,398	94,837	762,853	662,042
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>159,738</b>	<b>(70,398)</b>	<b>(47,511)</b>	<b>41,829</b>	<b>185,156</b>
Fund balances at 1 April 2021		298,699	3,051,629	91,655	3,441,983	3,256,827
<b>Fund balances at 31 March 2022</b>		<b>458,437</b>	<b>2,981,231</b>	<b>44,144</b>	<b>3,483,812</b>	<b>3,441,983</b>

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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2022**

Prior financial year

		Unrestricted funds	St Marie's designated funds	Restricted funds	Total
		2021	2021	2021	2021
	Notes	£	£	£	£
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	82,102	-	-	82,102
Charitable activities	4	587,355	-	175,178	762,533
Other income	5	2,563	-	-	2,563
<b>Total income</b>		<b>672,020</b>	<b>-</b>	<b>175,178</b>	<b>847,198</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	6	515,121	70,398	76,523	662,042
Gross transfers between funds		6,447	553	(7,000)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>163,346</b>	<b>(69,845)</b>	<b>91,655</b>	<b>185,156</b>
Fund balances at 1 April 2020		135,353	3,121,474	-	3,256,827
<b>Fund balances at 31 March 2021</b>		<b>298,699</b>	<b>3,051,629</b>	<b>91,655</b>	<b>3,441,983</b>

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.



# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

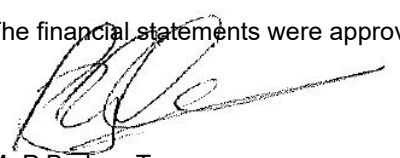
## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Intangible assets	11	14,310		-	
Tangible assets	12	2,988,997		3,051,629	
		<u>3,003,307</u>		<u>3,051,629</u>	
<b>Current assets</b>					
Debtors	13	161,049		137,323	
Cash at bank and in hand		584,301		276,983	
		<u>745,350</u>		<u>414,306</u>	
<b>Creditors: amounts falling due within one year</b>	14	(264,845)		(23,952)	
Net current assets		<u>480,505</u>		<u>390,354</u>	
<b>Total assets less current liabilities</b>		<u>3,483,812</u>		<u>3,441,983</u>	
<b>Funds of the charity</b>					
Restricted funds	16	44,144		91,655	
<u>Unrestricted funds</u>					
Designated funds	17	2,981,231		3,051,629	
General unrestricted funds		<u>458,437</u>		<u>298,699</u>	
		<u>3,439,668</u>		<u>3,350,328</u>	
		<u>3,483,812</u>		<u>3,441,983</u>	

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

The financial statements were approved by the Trustees on 21 November 2022

  
Mr P Barlow, Treasurer  
Trustee

Company Registration No. 02539153

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		330,473		143,805
<b>Investing activities</b>					
Purchase of intangible assets		(14,310)		-	
Purchase of tangible fixed assets		(8,845)		-	
<b>Net cash used in investing activities</b>			(23,155)		-
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			307,318		143,805
Cash and cash equivalents at beginning of year			276,983		133,178
<b>Cash and cash equivalents at end of year</b>			584,301		276,983

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

Halton and St Helens Voluntary and Community Action is a private company limited by guarantee incorporated in England and Wales. The registered office is St Maries, Lugsdale Road, Widnes, Cheshire, WA8 6DB.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have 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.

##### 1.3 Charitable funds

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

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

Designated unrestricted funds relate to funds that the trustees have designated for a particular project within the objectives of the charity.

##### 1.4 Income

Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.

Where income has related expenditure (e.g. Healthwatch), the income and related expenditure are reported gross in the SOFA.

Bank interest is recognised when credited to the accounts.

Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

##### 1.5 Expenditure

Expenditure is recognised on the accrual basis.

The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

---

### **1 Accounting policies**

**(Continued)**

#### **1.6 Intangible fixed assets other than goodwill**

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

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website costs	Over 4 years on a straight line basis
---------------	---------------------------------------

#### **1.7 Tangible fixed assets**

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

St Marie's	Over 50 years on a straight line basis
Fixtures and fittings	Over 4 years on a straight line basis
Computers	Over 4 years on a straight line basis
Equipment	Over 4 years on a straight line basis
Leasehold property	Over 3 years on a straight line basis

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.

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

#### **1.8 Impairment of fixed assets**

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

#### **1.9 Cash and cash equivalents**

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

#### **1.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments 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.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

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

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

##### **Basic financial liabilities**

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.11 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.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

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. The key accounting estimate is depreciation.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	3,536	-	3,536	7,952
Grants receivable for core activities	52,762	1,696	54,458	74,150
	<u>56,298</u>	<u>1,696</u>	<u>57,994</u>	<u>82,102</u>
<b>Grants receivable for core activities</b>				
Halton Borough Council	41,900	-	41,900	38,700
St Helens Borough Council	10,452	-	10,452	10,452
Lloyds Foundation	-	-	-	12,000
HBC, Halton Borough Council	-	-	-	10,000
Torus IT	-	-	-	2,998
Other	410	1,696	2,106	-
	<u>52,762</u>	<u>1,696</u>	<u>54,458</u>	<u>74,150</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

### 4 Charitable activities

	Sector Support 2022 £	Capability 2022 £	Connectivity 2022 £	Capacity 2022 £	Total 2022 £	Total 2021 £
Performance related grants	158,289	250,124	178,493	126,782	713,688	762,533
Analysis by fund						
Unrestricted funds	158,289	231,374	169,313	109,082	668,058	587,355
Restricted funds	-	18,750	9,180	17,700	45,630	175,178
	158,289	250,124	178,493	126,782	713,688	762,533
<b>Performance related grants</b>						
St Helens MBC Healthwatch	-	-	159,427	-	159,427	157,000
St Helens MBC Health Engagement	16,828	-	-	-	16,828	16,408
St Helens MBC Localities Leadership	10,000	-	-	-	10,000	10,000
St Helens CCG	21,264	-	-	-	21,264	20,733
Halton CCG	37,711	-	-	-	37,711	37,710
Halton CCG Development Work	-	-	9,886	9,886	19,772	19,772
St Helens Council Volunteer Support	-	29,980	-	-	29,980	28,275
St Helens Council Volunteering Centre	-	-	-	-	-	40,985
The National Lottery Fund	50,000	-	-	-	50,000	69,740
Warrington & Halton NHS Trust	-	75,000	-	-	75,000	60,000
Halton Council	-	-	-	-	-	23,560
NHS Women & Children's Partnership	-	-	-	-	-	40,000
Change, Grow, Live	-	41,000	-	-	41,000	41,000
Lloyds Bank Foundation	18,276	-	-	-	18,276	-
Sefton CVS	-	6,264	-	-	6,264	4,136
Conduit grant	-	-	5,220	11,700	16,920	35,920
NHS Charities Together (WVA)	-	-	-	36,549	36,549	-
Torus Foundation	-	-	-	2,000	2,000	-

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

### 4 Charitable activities

(Continued)

VOLA Consortium	-	-	-	13,629	13,629	-
Widnes Primary Care Network	-	10,500	-	-	10,500	-
Together Liverpool	-	-	-	4,000	4,000	-
WEA: ESF Community Grant	-	-	-	9,459	9,459	-
St Helens MBC Infection Control	-	-	-	10,419	10,419	-
VRU COP Grants	-	-	-	-	-	40,000
DEFRA Food grants	-	-	-	-	-	45,000
WBC Mens Mental Health	-	-	-	-	-	14,260
Rental Income	-	-	-	-	-	3,414
Training Income	-	-	-	-	-	1,500
Costs recovered	-	-	-	-	-	1,293
Community Accountancy	-	-	-	25,526	25,526	23,680
Other grants	4,210	1,130	3,960	3,614	12,914	4,972
Fees, Commissions and consulting	-	-	-	-	-	23,175
St Helens Council Covid Community Champions	-	67,500	-	-	67,500	-
HBC Community Covid Champions	-	18,750	-	-	18,750	-
	<u>158,289</u>	<u>250,124</u>	<u>178,493</u>	<u>126,782</u>	<u>713,688</u>	<u>762,533</u>



# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

### 4 Charitable activities

(Continued)

For the year ended 31 March 2021

	Sector support 2021 £	Capability 2021 £	Connectivity 2021 £	Capacity 2021 £	Total 2021 £
Performance related grants	343,342	173,211	195,074	50,906	762,533
Analysis by fund					
Unrestricted funds	170,614	173,211	195,074	48,456	587,355
Restricted funds	172,728	-	-	2,450	175,178
	343,342	173,211	195,074	50,906	762,533

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

(Continued)

#### Performance related grants

St Helens MBC Healthwatch	-	-	157,000	-	157,000
St Helens MBC Health Engagement	-	-	16,408	-	16,408
St Helens MBC Localities Leadership	10,000	-	-	-	10,000
St Helens CCG	20,733	-	-	-	20,733
Halton CCG	37,710	-	-	-	37,710
Halton CCG Development Work	-	-	9,886	9,886	19,772
St Helens Council	-	14,885	-	13,390	28,275
St Helens Council Vol Centre	-	40,985	-	-	40,985
The National Lottery Fund	69,740	-	-	-	69,740
Warrington & Halton NHS Trust	-	60,000	-	-	60,000
Halton Council	-	11,780	11,780	-	23,560
NHS Women & Children's Partnership	40,000	-	-	-	40,000
Change, Grow, Live	-	41,000	-	-	41,000
Include IT BBO	-	4,136	-	-	4,136
Conduit grant	33,470	-	-	2,450	35,920
VRU COP Grants	40,000	-	-	-	40,000
DEFRA Food grants	45,000	-	-	-	45,000
WBC Mens Mental Health	14,260	-	-	-	14,260
Rental Income	3,414	-	-	-	3,414
Training Income	-	-	-	1,500	1,500
Costs recovered	1,293	-	-	-	1,293
Community Accountancy	-	-	-	23,680	23,680
Other grants	4,972	-	-	-	4,972
Fees, Commissions and consulting	22,750	425	-	-	23,175
	<u>343,342</u>	<u>173,211</u>	<u>195,074</u>	<u>50,906</u>	<u>762,533</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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**5 Other income**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Other income	33,000	2,563

Other income includes income of £363 (2021: £2,563) received from the Government's Coronavirus Job Retention Scheme grant in response to Covid-19.

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 6 Charitable activities

	Sector Support 2022 £	Capability 2022 £	Connectivity 2022 £	Capacity 2022 £	St Marie's 2022 £	Total 2022 £	Total 2021 £
Staff costs	142,685	92,733	122,539	107,709	-	465,666	399,249
Depreciation and impairment	270	270	270	269	70,398	71,477	70,398
Staff health	879	81	81	49	-	1,090	1,478
Staff travel & training	2,046	1,543	853	6,422	-	10,864	4,721
Volunteer travel & training	-	5,134	43	-	-	5,177	3,214
Premises - rent / utilities	3,921	5,227	6,534	5,228	-	20,910	22,849
Premises - other	2,869	3,836	4,804	7,087	-	18,596	7,146
Printing, postage, stationery & telephone	1,973	2,963	3,754	2,680	-	11,370	9,769
IT support & infrastructure	4,607	8,565	8,001	6,263	-	27,436	25,073
Contracted work costs	97,369	8,847	-	450	-	106,666	98,987
Project related training and other costs	1,905	940	36	-	-	2,881	55
Subs, membership fees	258	594	502	571	-	1,925	2,132
Information & promotion	1,355	-	3,981	-	-	5,336	2,664
Insurance	820	1,094	1,366	1,094	-	4,374	4,327
Bank charges	517	-	-	-	-	517	487
	<u>261,474</u>	<u>131,827</u>	<u>152,764</u>	<u>137,822</u>	<u>70,398</u>	<u>754,285</u>	<u>652,549</u>
Share of governance costs (see note 7)	8,568	-	-	-	-	8,568	9,493
	<u>270,042</u>	<u>131,827</u>	<u>152,764</u>	<u>137,822</u>	<u>70,398</u>	<u>762,853</u>	<u>662,042</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

### 6 Charitable activities

(Continued)

#### Analysis by fund

Unrestricted funds	175,673	131,809	152,764	137,372	-	597,618	515,121
St Marie's designated fund	-	-	-	-	70,398	70,398	70,398
Restricted funds	94,369	18	-	450	-	94,837	76,523
	<u>270,042</u>	<u>131,827</u>	<u>152,764</u>	<u>137,822</u>	<u>70,398</u>	<u>762,853</u>	<u>662,042</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

### 6 Charitable activities

(Continued)

For the year ended 31 March 2021

	Sector Support	Capability	Connectivity	Capacity	St Marie's	Total
	2021	2021	2021	2021	2021	2021
	£	£	£	£	£	£
Staff costs	141,458	100,597	122,021	35,173	-	399,249
Depreciation and impairment	-	-	-	-	70,398	70,398
Staff health	870	254	295	59	-	1,478
Staff travel & training	2,490	964	887	380	-	4,721
Volunteer travel & training	-	289	2,925	-	-	3,214
Premises - rent / utilities	22,849	-	-	-	-	22,849
Premises - other	7,146	-	-	-	-	7,146
Printing, postage, stationery & telephone	7,839	445	1,485	-	-	9,769
IT support & infrastructure	18,269	3,774	2,183	847	-	25,073
Contracted work costs	59,015	39,972	-	-	-	98,987
Project related training and other costs	55	-	-	-	-	55
Subs, membership fees	1,882	250	-	-	-	2,132
Information & promotion	150	-	2,514	-	-	2,664
Insurance	4,327	-	-	-	-	4,327
Bank charges	487	-	-	-	-	487
	<u>266,837</u>	<u>146,545</u>	<u>132,310</u>	<u>36,459</u>	<u>70,398</u>	<u>652,549</u>
Share of governance costs (see note 7)	9,493	-	-	-	-	9,493
	<u>276,330</u>	<u>146,545</u>	<u>132,310</u>	<u>36,459</u>	<u>70,398</u>	<u>662,042</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

### 6 Charitable activities

(Continued)

#### Analysis by fund

Unrestricted funds	228,535	117,817	132,310	36,459	-	515,121
St Marie's designated fund	-	-	-	-	70,398	70,398
Restricted funds	47,795	28,728	-	-	-	76,523
	<u>276,330</u>	<u>146,545</u>	<u>132,310</u>	<u>36,459</u>	<u>70,398</u>	<u>662,042</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 7 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Audit fees	-	3,500	3,500	3,500
Accountancy	-	5,055	5,055	5,980
Legal and professional	-	13	13	13
	<u>-</u>	<u>8,568</u>	<u>8,568</u>	<u>9,493</u>
Analysed between Charitable activities	-	8,568	8,568	9,493
	<u>-</u>	<u>8,568</u>	<u>8,568</u>	<u>9,493</u>

Governance costs includes payments to the auditors of £3,500 (2021- £3,500) for audit fees.

### 8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor	2022 £	2021 £
Audit of the charity's annual accounts	<u>3,500</u>	<u>3,500</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
<u>20</u>	<u>16</u>



# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 10 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	423,341	357,655
Social security costs	31,231	30,947
Other pension costs	11,094	10,647
Health Benefits	1,090	1,478
	<u>466,756</u>	<u>400,727</u>

Key management of the charity received employee benefits (including pension contributions) totalling £84,659 (2021: £84,205).

No employee received remuneration in excess of £60,000 in either the current year or the previous year.

The company operates a company pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £11,094 (2021 - £10,647).

### 11 Intangible fixed assets

	Website costs £
<b>Cost</b>	
At 1 April 2021	-
Additions - separately acquired	14,310
	<u>14,310</u>
At 31 March 2022	14,310
<b>Amortisation and impairment</b>	
At 1 April 2021 and 31 March 2022	-
	<u>-</u>
<b>Carrying amount</b>	
At 31 March 2022	14,310
	<u>14,310</u>
At 31 March 2021	-
	<u>-</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 12 Tangible fixed assets

	St Marie's	Fixtures and fittings	Computers	Equipment	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2021	3,519,916	12,479	41,981	5,490	3,579,866
Additions	-	-	8,845	-	8,845
At 31 March 2022	3,519,916	12,479	50,826	5,490	3,588,711
<b>Depreciation and impairment</b>					
At 1 April 2021	468,287	12,479	41,981	5,490	528,237
Depreciation charged in the year	70,398	-	1,079	-	71,477
At 31 March 2022	538,685	12,479	43,060	5,490	599,714
<b>Carrying amount</b>					
At 31 March 2022	2,981,231	-	7,766	-	2,988,997
At 31 March 2021	3,051,629	-	-	-	3,051,629

### 13 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	147,199	86,973
Prepayments and accrued income	13,850	50,350
	161,049	137,323

### 14 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Other taxation and social security		10,022	8,364
Deferred income	15	235,388	-
Trade creditors		11,693	6,752
Other creditors		743	1,836
Accruals and deferred income		6,999	7,000
		264,845	23,952

### 15 Deferred income

	2022	2021
	£	£
Other deferred income	235,388	-

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 15 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	235,388	-
Movements in the year:		
Deferred income at 1 April 2021	-	13,470
Released from previous periods	-	(13,470)
Resources deferred in the year	235,388	-
Deferred income at 31 March 2022	235,388	-

Community Engagement Project funds of £100,000 have been deferred.

Community Covid Champions funds of £56,250 have been deferred.

Vine Street Mental Health Hub funds of £74,919 have been deferred.

Hosting funds of £4,219 have been deferred,

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 1 April 2021 £	Movement in funds		Balance at 31 March 2022 £
	Income £	Expenditure £	Transfers £		Income £	Expenditure £	
VRP small grants	43,470	(31,323)	-	12,147	-	(8,425)	3,722
WBC Men's Mental Health	14,260	(9,550)	-	4,710	-	(4,710)	-
DEFRA food grants	45,000	(3,200)	(5,000)	36,800	-	(27,668)	9,132
NHS Women & Children's Partnership	39,998	-	(2,000)	37,998	-	(37,998)	-
Together Liverpool	-	-	-	-	4,000	-	4,000
Torus Foundation	-	-	-	-	2,000	-	2,000
L Roberts	-	-	-	-	16,920	(11,700)	5,220
Other	-	-	-	-	1,296	(1,296)	-
1000 Voices Surveys	-	-	-	-	4,360	(3,040)	1,320
Hack School CIC	2,450	(2,450)	-	-	-	-	-
LCVS Play 4 disabled grant	30,000	(30,000)	-	-	-	-	-
Covid Community Champions	-	-	-	-	18,750	-	18,750
	<u>175,178</u>	<u>(76,523)</u>	<u>(7,000)</u>	<u>91,655</u>	<u>47,326</u>	<u>(94,837)</u>	<u>44,144</u>

#### 17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Resources expended £	Balance at 31 March 2022 £
St Marie's	3,121,474	(70,398)	553	3,051,629	(70,398)	2,981,231
	<u>3,121,474</u>	<u>(70,398)</u>	<u>553</u>	<u>3,051,629</u>	<u>(70,398)</u>	<u>2,981,231</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

### 18 Analysis of net assets between funds

	Unrestricted funds 2022 £	St Marie's 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	St Marie's 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Intangible fixed assets	14,310	-	-	14,310	-	-	-	-
Tangible assets	7,766	2,981,231	-	2,988,997	-	3,051,629	-	3,051,629
Current assets/(liabilities)	436,361	-	44,144	480,505	298,699	-	91,655	390,354
	<u>458,437</u>	<u>2,981,231</u>	<u>44,144</u>	<u>3,483,812</u>	<u>298,699</u>	<u>3,051,629</u>	<u>91,655</u>	<u>3,441,983</u>

# HALTON AND ST HELENS VOLUNTARY AND COMMUNITY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

### 19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	2,700	2,700

### 20 Related party transactions

Halton Insurance Services provided insurance services to the charity during the year of £4,374 (2021: £4,327). A trustee is a director of this company.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisations), it is inevitable that transactions will take place with organisations in which a trustee may have an interest.

### 21 Control

The charity is controlled by the board of trustees.

### 22 Cash generated from operations

	2022 £	2021 £
Surplus for the year	41,829	185,156
Adjustments for:		
Depreciation and impairment of tangible fixed assets	71,477	70,398
Movements in working capital:		
(Increase) in debtors	(23,726)	(103,510)
Increase in creditors	5,505	5,231
Increase/(decrease) in deferred income	235,388	(13,470)
<b>Cash generated from operations</b>	<b>330,473</b>	<b>143,805</b>

### 23 Analysis of changes in net funds

The charity had no debt during the year.