

**COUNCIL FOR VOLUNTARY SERVICE
WEST LANCASHIRE**

**ANNUAL REPORT & CONSOLIDATED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2019**

**Charity Number: 1039563
Company Number: 02940823**

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE

CONTENTS	PAGE
CHAIR AND CHIEF OFFICER'S REPORTS	1
TRUSTEES' ANNUAL REPORT	2
STATEMENT OF TRUSTEES' RESPONSIBILITIES.....	8
INDEPENDENT EXAMINER'S REPORT	9
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES	10
CONSOLIDATED BALANCE SHEET.....	11
NOTES TO THE FINANCIAL STATEMENTS.....	12

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE CHAIR AND CHIEF OFFICER'S REPORTS

Chair's Report

During 2018/19, the role of the Council for Voluntary Service West Lancashire (West Lancs CVS) has continued to respond and develop to meet the ongoing and challenging needs of the communities that it serves, despite restricted and reducing funding. This is only possible due to the tremendous commitment and enthusiasm of the staff team, who work tirelessly in somewhat challenging financial circumstances. We continue to work towards recognition of the importance of the infrastructure service for the VCFSE and community well-being, in terms of more secure funding to enable longer term planning. It is hoped that additional financial resources anticipated during the forthcoming year will be used to sustain and develop the organisation, so the West Lancashire communities can continue to benefit from responsive and developing services from this essential and well regarded organisation.

Anita Abram

Chair, Council for Voluntary Services (WLCVS)

Chief Officer's Report

I would like to thank all the volunteers, staff, trustees, member organisations, community members, public sector associates and funders who in one way or another contribute to and support the work of West Lancs CVS in delivering its local infrastructure support service.

This year despite the continuing financial, resource and operational difficulties experienced by the Voluntary, Community, Faith and Social Enterprise sector (VCFSE) I have been privileged to see the determined efforts to respond to the challenges faced by our community. The sector continues to find ways to run and develop existing or new charitable and voluntary services. I have again this year witnessed so many examples of projects working in partnership with and for our residents to contribute to the wellbeing of West Lancashire.

The West Lancs CVS infrastructure service provides support and connectivity between a vast range of charities, social enterprises, community groups and faith organisations, all of whom are embedded in their local neighbourhoods. The CVS exists to; give support to these voluntary and community groups, foster partnerships between them and the public sectors, support volunteering through our volunteer centre, provide training and governance advice to develop VCFSE capacity, help with fundraising and to provide the sector with a voice and representation.

It is through the partnership work of the CVS infrastructure service that we help to connect the combined efforts of the VCFSE, public and private sectors alongside our community members to connect and improve the social, environmental, educational, economic and cultural opportunities for West Lancashire.

Greg Mitten

Chief Officer, Council for Voluntary Services (WLCVS).

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE TRUSTEES' ANNUAL REPORT AT YEAR ENDED 31st MARCH 2019

The trustees are pleased to present their report together with the consolidated financial statements of the charity and its subsidiary for the year ended 31st March 2019.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES

The object of the Council for Voluntary Service West Lancashire is: -

“To promote any charitable purposes for the benefit of the community in the local government District of West Lancashire (the area of benefit), and in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness, and in furtherance of the said purposes, but not further or otherwise, to promote and organise co-operation in the achievement of the same and to that end bring together in council, representatives of the voluntary organisations and statutory authorities within the area of benefit.”

The aim of the charitable company is to promote voluntary action in the West Lancashire Borough and to act as a democratic body for the local voluntary and community sector, which is accountable to the local VCFS. There are five key themes to its work;

- The provision of services
- The development of voluntary and community organisations
- Liaison between these organisations
- Representation of these organisations with statutory and other bodies
- Working in partnership.

The Trustees have some key objectives to assist the charitable company in the fulfillment of its objectives. These are: -

- sustaining and managing a fully accessible virtual voluntary sector Resource Centre in the District;
- ensuring that the voluntary and community sector voice is heard and consulted on changes and developments in public sector provision, community economic development and urban and rural regeneration initiatives in the District;
- ensuring that the contribution of the voluntary and community sector to achieving the objectives of the Local Strategic Partnership is valued and supported;
- improved services to voluntary and community organisations in order to deliver the company object.

Volunteers

The council for Voluntary Service West Lancashire depends on volunteers in helping the charitable company meet its objectives and to carry out its activities. Volunteers are supported by staff, with training, meetings and discussions held locally. Our thanks as always are given to all our volunteers who so freely give their time to enhance the work of the Council for Voluntary Service West Lancashire.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE TRUSTEES' ANNUAL REPORT AT YEAR ENDED 31st MARCH 2019

PUBLIC BENEFIT

In considering the objectives and activities, the Trustees have considered the Charity Commission's guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

2018/19 saw Council for Voluntary Service West Lancashire (WLCVS), and the voluntary sector as a whole facing another financially challenging year. However, performance levels around core activity remained high and project work continued and expanded.

Notable examples of this are:

- Skelmersdale Social Prescribing aims to get to the root causes of people's ill health and bring about lasting change. The Social Prescribing Service has been running in Skelmersdale since April 2018 and any Skelmersdale resident can be referred into it by their GP.
- Active West Lancs is a partnership commissioned by Lancashire County Council to deliver a three year programme to improve health and wellbeing across the borough. West Lancs CVS delivers the Community Food Growing element of Active West Lancs.
- Eric Wright Charitable Trust – West Lancs CVS has been tasked by the Trust to deliver grants of up to £500 to small, mainly volunteer led, voluntary & community groups and small charities (with an income of less than £30,000 per year) across West Lancashire.
- Ensuring the VCFSE sector has the opportunity to work with West Lancs health commissioners and benefit from a continuing investment of £100,000 a year to the sector to develop its capacity and essential role in improving the health & wellbeing of the community.
- Bringing together the West Lancs VCFSE and public sector bodies to ensure that the sector has voice and influence around the emergent changes to the public sector, and has access to and consultation around public services.
- Continuing the provision of a nationally accredited West Lancs Volunteer Centre providing support to both VCFSE organisations and individual community members across West Lancashire.
- Providing one to one governance and funding advice support service for organisations across West Lancashire.

FINANCIAL REVIEW

Total income in the year for the group was £501,452 (2018: £300,728) of which £30,246 (2018: £133,629) related to funding for projects upon which restrictions are placed.

Total expenditure in the year for the group was £271,281 (2018: £287,972), leaving a surplus for the year of £230,171 (2018: surplus £12,756) before taxation.

At 31st March 2019 the charitable group's and company's reserves stood at £314,864 (2018: £84,693) of which £24,085 (2018: £56,042) represented restricted funds of the group and charity.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE TRUSTEES' ANNUAL REPORT AT YEAR ENDED 31st MARCH 2019

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charitable company may face and believe that all major risks have been identified. The Trustees have adopted a formal 'Risk Assessment' procedure and have established systems to ensure that the necessary steps can be taken to lessen these risks.

Reserves Policy

It is the policy of the Council for Voluntary Service West Lancashire to create and maintain unrestricted funds which are not committed to or invested in tangible fixed assets, at a level equivalent to approximately six months' operational expenditure plus a reserve for redundancy of staff, including those directly employed in delivering projects.

This level of reserves is considered necessary to ensure short-term continuance of activity levels in the event of significant reductions in or cessation of funding.

At the end of the financial year, unrestricted funds for the group and charity totalled £290,779 (2018:£28,651). The charitable group requires £33,650 for redundancy provision and £168,275 for six months total running costs, total £201,925.

Investment Policies

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment which the Trustees see fit.

PLANS FOR FUTURE

Continuing to support the VCFSE in West Lancs with a strong local infrastructure service to develop sustainability, quality of provision and resilience through these challenging economic times will remain key for WLCVS.

WLCVS will continue to support public sector partners and VCFSE organisations to connect their plans around protecting and developing the environmental assets of our community.

As part of the changes to the health and care strategies being developed nationally, WLCVS will work to ensure that the public sector bodies recognise the essential role of the VCFSE in consultation, planning and participation in future delivery models of the health and care system ensuring a VCFSE voice in all discussions and developing forums.

WLCVS will continue to ensure that links are maintained with key Lancashire wide stakeholders e.g. Lancashire Association of CVs (LACVS), One Lancashire, to enable West Lancs groups and organisations to gain investment through the delivery of Lancashire wide and sub-regional programmes and projects.

WLCVS will continue to identify and encourage support for social and economic challenges facing our community e.g. equality of access to the welfare and benefits system.

WLCVS will aim to work with its public and VCFSE sector partners to address the increasing digitalisation of services and the provision for education and support for those community members who are digitally excluded.

We will continue to our work to encourage and support community projects which focus and invest in our environmental assets and open space e.g. the Tawd Valley Park and the opportunities for community involvement in its planning and development.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE TRUSTEES' ANNUAL REPORT AT YEAR ENDED 31st MARCH 2019

We will also look to support environmental projects around other areas of West Lancashire. As in previous years, 2019/20 may be challenging for many local organisations and WLCVS will work closely with partners, providing more intensive support around governance, funding and sustainability. Partnership building will continue to be a key area of work, to build on the strengths of different organisations and develop innovative and effective ways of cost and resource sharing.

WLCVS will continue to use 'horizon scanning' to ensure West Lancashire VCFSE is at the forefront of new commissioning opportunities e.g. the emerging new health and care provision. This will ensure the West Lancashire VCFSE is acknowledged as an essential partner in the changing health and care structures to secure VCFSE investment, complementing medical and clinical interventions.

WLCVS will work on behalf of its VCFSE membership to represent their views to key partners. WLCVS will aim to bring together commissioners, including the local authority and other large providers, to develop a partnership approach for VCFSE investment and provision of training to increase the capacity of the sector to enable them to secure delivery contracts, thus aiding sustainability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company, limited by guarantee registered in England and Wales, (company number 02940823) and was incorporated on 20th June 1994 and registered as a charity (charity number 1039563) on 19th July 1994.

The company was established under a Memorandum of Association, which established the objects and powers of the company and is governed by its Articles of Association.

Governing Document

The company is governed by its Memorandum of Articles of Association dated 27th May 1994 and is constituted as a company limited by guarantee.

Directors and Trustees

The directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees.

Trustees who served during the year and up to the date of this report are detailed on page 7 under Reference and Administrative Details

Appointment of Trustees, Membership and Board Functioning

The Council for Voluntary Service West Lancashire is a membership organisation, the members being constituted of local and voluntary and community groups.

The Board of Trustees is responsible for setting the strategic direction of the organisation. In accordance with the Memorandum and Articles of Association for Council for Voluntary Service West Lancashire, Trustees are elected at the Annual General Meeting. There is no maximum to the numbers of Trustees, with one-third standing down each year, to provide a balance between continuity and experience and the opportunity for new people to join the board. Those standing down may put themselves forward for re-election.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE TRUSTEES' ANNUAL REPORT AT YEAR ENDED 31st MARCH 2019

To stand as a Trustee, the applicant must be nominated by an organisation in membership of the Council for Voluntary Service West Lancashire. There are presently over three hundred member organisations and each of these has a vote at the Annual General Meeting. They also need their organisation's approval to stand for election.

Meetings of the Board of Trustees are held approximately every two months.

At the beginning of every meeting all Trustees and representatives are reminded of their obligation to declare an interest in any item and, if necessary, withdraw from further discussion and decision making on that subject.

All Trustees are asked to sign to confirm their eligibility to serve as a Trustee and as a Director.

Trustee Training

Trustees are introduced to the function, work and staff of the Council for Voluntary Service West Lancashire when they take up their role.

Trustees are also invited to take up further training opportunities e.g. safeguarding and may recommend courses that they have seen advertised or which other Trustees or members of staff have identified and brought to their attention.

Course fees, travel costs and other out-of-pocket expense may be claimed by Trustees for attendance at courses approved by the Board of Trustees.

Staff and Trustees aim to have at least one 'Away Day' together each year to take a strategic overview of the organisation and its activities and to agree the future direction, then documented in a yearly Business Plan.

Organisational Structure

The Board has the power to create sub-committees, although no specific sub-committees are specified in the governing documents. There is no standing committee but the Board has the authority to delegate decision-making to a group comprising a minimum of the Chair and Chief Officer, but often a second Trustee will be included in the group.

The Chief Officer and Team and Operations Manager (or Finance Officer) are in attendance at all Trustee Board meetings but may be asked to leave any time during a meeting and do not have a vote.

Day-to-day management of the service is delegated to the Chief Officer. The Senior Management team comprises the Chief Officer and Operations Manager.

There is a comprehensive staff manual comprising a wide range of policies and procedures, for example, Equality and Diversity and Health and Safety and all of these are reviewed on an ongoing basis.

**COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
TRUSTEES' ANNUAL REPORT AT YEAR ENDED 31st MARCH 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Name Council for Voluntary Service West Lancashire

Company number 02940823

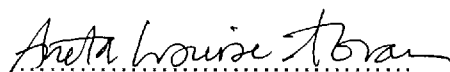
Charity Number 1039563

Registered Office Certacs House
10-12 Westgate
Skelmersdale
West Lancashire
WN8 AZ

During the year the Members of the Board of Trustees (who are also directors) were as follows:

Trustees	A Abram Chair	
	J Broadbent	
	M Ford	(Appointed 3 rd April 2019)
	R Godson	
	G Jowett	(Appointed 3 rd April 2019)
	D Stanley	(Resigned 15 th January 2019)
	M Walker	
	C Ware	
Chief Officer	C Warwick	(Appointed 3 rd April 2019) (Resigned 1 st October 2019)
	G. Mitten	
Independent Examiner	Graham Wright BA (Hons) FCA DChA LCVS 151 Dale Street Liverpool L2 2AH	
Bankers	The Royal Bank of Scotland plc 24 Derby Street Ormskirk Lancashire L39 2BY	

Signed on behalf of the Board of Trustees



A Abram, Trustee

Date: ..16-12-2019..

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Council for Voluntary Service West Lancashire 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).

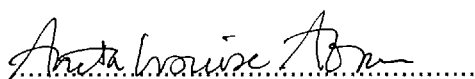
Company law requires the trustees to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the charitable company and of its income and expenditure for that period. In preparing those financial statements, the trustees are required to: -

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

By Order of the Board



A Abram, Trustee

Date: 16-12-2019

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS AND TRUSTEES OF COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE

I report on the accounts for the year ended 31st March 2019 which are set out on pages 10 to 24.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Name: **GRAHAM WRIGHT BA (Hons) FCA DChA**
Chartered Accountant
c/o LCVS, 151 Dale Street, Liverpool L2 2AH

Date: 17 December 2019

**COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING CONSOLIDATED
INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31ST MARCH 2019**

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
Income and endowments from:					
Donations and Legacies	4a	225,358		225,358	440
Charitable activities	4b	245,641	30,246	275,887	288,799
Other trading activities	4c	-	-	-	11,454
Investment	4d	207	-	207	35
Total income		471,206	30,246	501,452	300,728
Expenditure on:					
Trading Activities		-	-	-	3,860
Charitable activities	5	209,078	62,203	271,281	284,112
Total expenditure		209,078	62,203	271,281	287,972
Net income/(expenditure), net movement in funds before taxation		262,128	(31,957)	230,171	12,756
Taxation	7	(-)	-	(-)	(1)
Net income/(expenditure), net movement in funds after taxation		262,128	(31,957)	230,171	12,755
Total funds brought forward	11,12	28,651	56,042	84,693	71,938
Total funds carried forward	11-13	290,779	24,085	314,864	84,693

The above results include net income movement for the charity of £230,171 (2018: £12,755)

The notes on pages 12 to 24 form part of these accounts.

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

All income and expenditure derive from continuing activities of the charitable group and its subsidiary.

**COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2019**

Company Number: 02940823

	Notes	Group		Charity	
		2019 £	2018 £	2019 £	2018 £
Fixed assets					
Tangible fixed assets	8	-	-	-	-
Current assets					
Debtors	9	96,475	17,316	96,475	17,316
Cash at bank and in hand		325,299	76,919	325,299	76,919
		-----	-----	-----	-----
		421,774	95,235	421,774	95,235
		-----	-----	-----	-----
Current liabilities					
Creditors: amounts falling due within one year	10	(106,910)	(9,542)	(106,910)	(9,542)
		-----	-----	-----	-----
Net current assets		314,864	84,693	314,864	84,693
		-----	-----	-----	-----
Total assets less current liabilities		314,864	84,693	314,864	84,693
		=====	=====	=====	=====
Funds					
Unrestricted funds	11,12	290,779	28,651	290,779	28,651
Restricted funds	11,13	24,085	56,042	24,085	56,042
		-----	-----	-----	-----
		314,864	84,693	314,864	84,693
		=====	=====	=====	=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

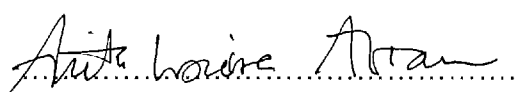
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the group was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the group to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the group, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on ...16-12-2019....., and signed on their behalf by:



A Abram, Trustee

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £1.

2. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (effective 1st January 2015), Charities Act 2011 and the Companies Act 2006.

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

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Consolidated Financial Statements

These financial statements consolidate the results of the charitable company and its wholly owned subsidiary WLCVS Limited on a line-by-line basis. A separate Statement of Financial Activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006 and paragraph 397 of SORP 2005. The surplus for the financial year is made up as follows:

	2019	2018
	£	£
Holding charitable company's surplus/(deficit) for the financial year:	230,171	(4,100)
	=====	=====

Going concern

At the time of approving the accounts, 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 accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain.

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £2,500 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	3 years on a straight-line basis
Fixtures & Fittings	4 years on a straight-line basis

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.

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.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

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.

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 receipts 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.

Derecognition of financial liabilities

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

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

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 on-going 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.

3. Trading Subsidiary

The wholly-owned subsidiary, WLCVS Limited, which is incorporated in the United Kingdom and is a company limited by guarantee, donates its profits to the charitable company. WLCVS Limited was established to engage in the promotion and support of activities in the voluntary sector and serves the whole of the United Kingdom. The subsidiary was dormant throughout 2019. The appointment of Officers of WLCVS Limited rests solely with the charitable company, which has absolute authority in this regard. A summary of the results is shown overleaf:

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

Summary of Profit and Loss Account for subsidiary: -

	2019	2018
	£	£
Turnover	-	11,454
Interest Receivable	-	7
	-----	-----
	-	11,461
	-----	-----
Administrative Expenditure		
Staff costs	(-)	(1,976)
Other Costs	-	7,371
	-----	-----
	-	5,395
	-----	-----
Tax on profit on ordinary activities	(-)	(1)
	-----	-----
Net profit on ordinary activities after taxation	-	16,855
	=====	=====

The Assets and Liabilities of the Subsidiary were: -

	2019	2018
	£	£
Current Assets	-	1,001
Creditors: amounts falling due within one year	(-)	(1,001)
	-----	-----
Total Net Assets	-	-
	-----	-----
Aggregate Reserves	-	-
	=====	=====

4. Income and endowments

	Unrestricted Funds 2019	Restricted Funds 2019	Total 2019	Total 2018
	£	£	£	£
a. Donations and Legacies				
Donations	358	-	358	440
Legacy	225,000	-	225,000	-
	-----	-----	-----	-----
	225,358	-	225,358	440
	=====	=====	=====	=====

The income above includes unrestricted income for the charity of £225,358 (2018: £440)

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
b. Charitable activities				
Active West Lancs	-	-	-	17,167
Asylum Seekers Project – Skelmersdale International	-	-	-	100
BBO Reach IT	-	-	-	1,481
Big Lottery Fund Grant – Awards for All	-	9,986	9,986	-
Community Food Growing	-	-	-	2,051
Community Foundation for Lancashire and Merseyside	-	1,830	1,830	-
Contract income	245,616	-	245,616	155,170
Digital Inclusion	-	-	-	7,400
Disability Advice West Lancs	-	708	708	-
Eric Wright Charitable Trust	-	-	-	10,000
European Social Fund				
Strengthening Communities through Volunteering	-	-	-	8,700
Groundwork	-	-	-	7,192
Health Literacy Communication Group	-	-	-	2,535
Lancashire Association of Councils for Voluntary Service	-	17,722	17,722	6,852
Syrian Resettlement Programme	-	-	-	66,701
Training Income	25	-	25	-
WLCCG Communications Support	-	-	-	3,450
	----- 245,641 =====	----- 30,246 =====	----- 275,887 =====	----- 288,799 =====

The income above includes unrestricted income for the charity of £245,641 (2018: 155,170)

	£	£	£	£
c. Other trading activities				
WLCVS Limited	-	-	-	11,454
	-----	-----	-----	-----

The income above includes unrestricted income for the charity of £nil (2018 £nil)

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

	Unrestricted Funds 2019	Restricted Funds 2019	Total 2019	Total 2018
	£	£	£	£
d. Investments				
Bank Interest	207	-	207	35
	=====	=====	=====	=====

The income above includes unrestricted income for the charity of £207 (2018: £28)

5. Expenditure on Charitable Activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2019 £	Total 2018 £
To provide advancement of education, the protection of health and the relief of poverty, distress and sickness to the community of West Lancashire	109,506	161,775	271,281	284,112
	=====	=====	=====	=====

a. Analysed as follows:

	2019 £	2018 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	88,419	163,331
Management fee	2,995	2,300
Sessional intervention	591	-
Volunteer expenses	25	377
Refreshments	906	1,260
Conference and seminars	-	22
Room hire	1,750	636
Group support (Note 5b)	12,733	2,940
Health training	200	120
Project expenses	1,284	5,560
Donations	603	100
	-----	-----
	109,506	176,646
	-----	-----

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

	2019	2018
	£	£
<i>Support & Governance costs:</i>		
Staff salary costs	110,563	57,363
Running costs	14,621	17,323
Office costs	4,889	6,323
Travel expenses	1,922	2,757
Insurance	167	3,363
Consultancy and professional costs	22,764	13,378
Subscriptions and publications	683	201
Staff training	100	-
Computer costs	767	665
Bank charges	362	362
Recruitment	290	116
Legal fees	26	13
Other payroll and travel	3,117	2,731
Accountancy	1,504	2,871
	-----	-----
	161,775	107,466
	-----	-----
Total expenditure on charitable activities	271,281	284,112
	=====	=====

£62,203 (2018: £116,422) of the above expenditure relates to restricted funding.

Expenditure on charitable activities includes expenditure for the charity of £271,281 (2018: £176,945)

b. Group support comprises of the following Grants:

	2019
	£
Burscough Seniors Lunch Club	2,199
Hilldale Community Association	500
Sporting Challenge	500
South West Lancashire ICan	895
Tanhouse Morris Dancers	900
West Lancs Pensioners Forum	950

	5,944
Grants under £500	6,789

	12,733
	=====

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

6. Staff Costs and Numbers

a. Staff Costs:	2019	2018
	£	£
Staff Salaries	190,077	209,219
Social Security Costs	8,905	11,475
	-----	-----
	198,982	220,694
	-----	-----

b. Particulars of employees:

The average number of full-time equivalent employees (including casual and part-time staff) during the year was made up as follows: -

	2019	2018
Management and administration	2.2	2.2
Project Managers	1.1	1.1
Project Workers/Assistants	2.8	3.8
	-----	-----
	6.1	7.1
	-----	-----

No employee received remuneration, including benefits, amounting to more than £60,000 in either year.

The Trustees did not receive any emoluments in the year (2018: £nil).

No out of pocket expenses were reimbursed to trustees in the year (2018: £nil).

7. Taxation

	2019	2018
	£	£
The charge to corporation tax arises on interest earned by WLCVS Ltd, the trading subsidiary.	-	1
	=====	=====

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

8. Tangible Fixed Assets – Group and Charity

	Computer Equipment	Fixtures & Fittings	Total
Cost	£	£	£
As at 1 st April 2018	10,831	19,000	29,831
Additions during the year	-	-	-
	-----	-----	-----
Balance at 31 st March 2019	10,831	19,000	29,831
	-----	-----	-----
Accumulated Depreciation			
As at 1 st April 2018	10,831	19,000	29,831
Charge for the year	-	-	-
	-----	-----	-----
Balance at 31 st March 2019	10,831	19,000	29,831
	-----	-----	-----
Net Book Value at 31st March 2019	-	-	-
	=====	=====	=====
Net Book Value at 31 st March 2018	-	-	-
	=====	=====	=====

The group and charity had no capital commitments at 31st March 2019 (2018: £Nil).

9. Debtors – Group and Charity

	Group		Charity	
	2019	2018	2019	2018
	£	£	£	£
Debtors and prepayments	96,475	17,316	96,475	17,316
	=====	=====	=====	=====

10. Creditors: amounts falling due within one year – Group and Charity

	Group		Charity	
	2019	2018	2019	2018
	£	£	£	£
Other Creditors	97,475	109	97,475	109
Trade creditors and accruals	6,054	6,646	6,054	6,646
Social Security and Other Taxes	3,381	2,787	3,381	2,787
	-----	-----	-----	-----
	106,910	9,542	106,910	9,542
	=====	=====	=====	=====

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

11. Analysis of Net Assets between Funds – Group and Charity

	Tangible Fixed Assets	Net Current Assets	Total
Charity	£	£	£
Unrestricted Funds			
General Fund	-	290,779	290,779
	-----	-----	-----
Restricted Funds			
Beacon Practice Community Fund	-	50	50
Big Lottery Fund Grant – Awards for All	-	7,625	7,625
Lancashire Association of Councils for Voluntary Service	-	12,454	12,454
Shop mobility Small Local Groups	-	1,744	1,744
Sir Douglas Glover Grants	-	524	524
Tanhouse Health Assets Project	-	844	844
West Lancashire County Council Ageing Well Partnership	-	844	844
	-----	-----	-----
	-	24,085	24,085
	-----	-----	-----
Charity Total	-	314,864	314,864
WLCVS Ltd	-	-	-
	-----	-----	-----
Group Total	-	314,864	314,864
	=====	=====	=====

12. Unrestricted Funds – Group and Charity

	Resources at Beginning of Year	Movements in the year		Resources at end of Year
		Income	Expenditure	
Charity	£	£	£	£
General Fund	28,651	471,206	(209,078)	290,779
	-----	-----	-----	-----
Charity Totals	28,651	471,206	(209,078)	290,779
WLCVS Ltd	-	-	(-)	-
	-----	-----	-----	-----
Group Totals	28,651	471,206	(209,078)	290,779
	=====	=====	=====	=====

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

General Fund is used to finance the Charity's and group general activities as outlined in the Trustees' Report.

13. Restricted Funds – Group and Charity

	Resources at Beginning of Year £	Movements in the year		Resources at end of Year £
		Income £	Expenditure £	
Charity				
Active West Lancs	6,337	-	(6,337)	-
Beacon Practice Community Fund	50	-	(-)	50
Big Lottery Fund Grant – Awards for All	-	9,986	(2,361)	7,625
Community Foundation for Lancashire and Merseyside	-	1,830	(1,830)	-
Disability Advice West Lancs	-	708	(708)	-
Dolly Parton Charity	603	-	(603)	-
Eric Wright Charitable Fund	10,000	-	(10,000)	-
European Social Fund- Strengthening Community Through volunteering	881	-	(881)	-
Health Literacy Communications	2,893	-	(2,893)	-
Lancashire Association of Councils for Voluntary Service	3,972	17,722	(9,240)	12,454
Shop mobility Small Local Groups	1,744	-	(-)	1,744
Sir Douglas Glover Grants	524	-	(-)	524
Syrian Resettlement Programme	23,475	-	(23,475)	-
Tanhouse Health Assets Project	1,844	-	(1,000)	844
West Lancashire County Council Ageing Well Partnership	844	-	(-)	844
WLCCG Communications Support	2,875	-	(2,875)	-
Charity and Group Totals	56,042	30,246	(62,203)	24,085

Description of Funds

These are monies given to the Charity and Group to be spent at the discretion of the Trustees for specific charitable purposes, as follows:

Active West Lancs - West Lancs runs a wide range of activities across various settings such as leisure centres, community centres, parks and outdoor facilities, schools and community allotments in a bid to get our community more active. Both medical referral and self-referral are possible onto specific courses.

Asylum Seekers Project - Skelmersdale International is a network of support for asylum seekers, refugees and local people. It sits under Skelmersdale Outreach Trust which is a registered charity and can operate flexibly to co-ordinate activity and support.

BBO Reach IT – Better building Opportunities programme. This was returned to the provider

Beacon Practice Community Fund - A discreet fund credited to the CVS, which started in April 2016 for distribution to West Lancs Charities, Social Enterprises and existing or developing community groups who are focussed on supporting the health of the local community.

Big Lottery Fund Grant – Awards for All – Contribution towards ‘Skelmersdale International’ project.

Community Food Growing- Tawd Vale Lions and All about Food have provided donations to cover the expenses of ‘Show What You Grow Day’, an annual event for primary schools to promote food growing.

Community Foundation for Lancashire and Merseyside - Contribution towards ‘Skelmersdale International’ project.

Digital Inclusion - BuzzIT is a digital inclusion project being delivered by West Lancs CVS in partnership with Citizens Advice Lancashire West and West Lancashire Borough Council. The aim of the project is to identify and support West Lancashire residents and tenants to become more digitally aware and specifically target those who are digitally excluded to take up the use of online opportunities.

Disability Advice West Lancs – Contribution towards subscriptions and utility costs

Dolly Parton Charity – Contribution towards free book program

Eric Wright Charitable Trust – aimed at helping small, mainly volunteer led, voluntary & community groups, small charities (with an income of less than £30,000 per year) and other not for profit organisations by providing grants of up to £500 for projects that support the following priorities: the elderly, health, education and training, carers and youth.

European Social Fund Strengthening Communities through Volunteering – A sub regional project funded through ESIF to provide Key Workers support for individuals to enable them to access training, volunteering and job opportunities.

Groundwork – Tawd Valley Masterplan Project - West Lancs CVS working in partnership with Groundwork CLM to consult with the Skelmersdale community and gather the views of residents and other stakeholders in order to create a masterplan and proposal for the development of the Tawd Valley as a recreational space.

Health Literacy Communication Group – Funding to develop the West Lancs Health Network based on a quarterly forum event and regular cascading of health and well being related information

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

Lancashire Association of Councils for Voluntary Service –Funds to support and coordinate the delivery of ESOL (English for Speakers of Other Languages) lessons for families from the Lancashire Refugee Resettlement Programme.

Shopmobility Small Local Groups – Administration of a discrete pot of funding for disbursement to small groups in West Lancashire.

Sir Douglas Glover Grants – Funding to provide grants to individuals to enable them to access training, employment or other development opportunities

Syrian Resettlement Programme – West Lancashire Borough Council has funded West Lancs CVS to facilitate and provide ongoing support during the resettlement of Syrian refugee families in West Lancashire.

Tanhouse Health Assets Project – Funding from Lancashire County Council to support the development of an arts project to record the detail of the mapping work in Tanhouse

West Lancashire County Council – Ageing Well Partnership - Funding to support this thematic group of the One West Lancashire strategic partnership (formerly West Lancs LSP).

WL CCG Communications Support – Funded by NHS West Lancashire CCG, West Lancs CVS provides online communication support for “Well Skelmersdale” through social media management and provision of blog content.

14. Related Parties

During the year the charity invoiced its subsidiary company WLCVS Ltd for the following costs: Staff Salaries and costs £nil (2018: £1,976) and postage, stationery and other costs £nil (2018: £424).

15. Operating Lease Commitments

Financial commitments under non-cancellable operating leases relating to property lease of Certacts House, 10-12 Westgate, Skelmersdale, Lancashire, WN8 8AZ dated 1st August 2014; the notice period is three months as below:

	2019	2018
	£	£
Within one year	3,613	3,613
	=====	=====

16. Contingent Liabilities

The group did not have any contingent liabilities at 31st March 2019 or 31st March 2018

17. Guarantees

As at 31st March 2018, 9 members had given a guarantee of £1 each in the event of the charitable company winding up. Total £9 (2018: 7 members £7).

**COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES (GROUP AND CHARITY)
FOR THE YEAR ENDED 31ST MARCH 2019**

	2019	2018
	£	£
INCOME		
Grant income	30,246	133,629
Contract income	245,616	155,170
Training income	25	-
Donations	225,358	440
Other Income	-	11,454
Bank Interest	207	35
Total Income	501,452	300,728
EXPENDITURE		
Raising Funds		
WLCVS Ltd expenditure	-	3,860
Charitable Activities		
Staff salary costs	198,982	220,694
Travel expenses	1,922	2,757
Management fees	2,995	2,300
Other payroll and travel	3,117	2,731
Insurance	167	3,363
Office costs and running costs	365	290
Rent	14,523	17,089
Telephone and internet	3,083	2,470
Sessional intervention	591	-
Repairs and renewals	98	234
Refreshments	906	1,260
Stationery, postage and printing	1,088	2,024
Subscriptions and publications	683	201
Conferences and seminars	-	22
Staff training	100	-
Volunteers and beneficiaries training	-	96
Room hire	1,750	636
Office equipment	353	1,539
Computer costs	767	665
Grant support for groups	11,924	1,041
Consultants and professional costs	22,764	13,378
Health training	200	120
Group support	-	240
Legal fees	26	13
Bank charges	362	362
Project expenses	1,284	5,560
SDG group grants	-	750
Volunteer expenses	25	281
School Mentors	809	909
Donations	603	100
Recruitment	290	116
Accountancy	1,504	2,871
Total expenditure on charitable activities	271,281	284,112
Tax on profit on ordinary activities	-	1
Total Expenditure	271,281	287,973
Net income for year	230,171	12,755

This page does not form part of the statutory financial statements