

**COUNCIL FOR VOLUNTARY SERVICE
WEST LANCASHIRE**

**ANNUAL REPORT & CONSOLIDATED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2020**

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

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE

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

Chair's Report

For West Lancashire CVS, 2019 - 2020 saw the continuation of challenges from earlier years. The trustees welcome the opportunity to support an organisation that so tirelessly works for the benefit of West Lancashire.

It is to the enormous credit of our small workforce that they regularly deliver so much valuable work. I want to highlight their energy, commitment and conscientious high standards. Our problems with restricted and reducing funding continue, but we maintain to our best ability our focus on the key objective of giving vital support for the Voluntary, Community, Faith and Social Enterprise sector in West Lancashire.

To do this, we look for recognition by funding bodies that infrastructure organisations are a key part of the ability of communities to respond to the many needs of their people. We know our achievements are noted and valued, and we make the very most of the funding we have, but we need secure ongoing funding so that we can achieve even more.

Chief Officer's Report

I would like to begin by thanking all the volunteers, staff, trustees, member organisations, community members, public sector partners and funders who in different ways contribute to and support the work of West Lancs CVS. This year of challenges has highlighted the essential importance of the local infrastructure support we provide to the Voluntary, Community, Faith and Social Enterprise sector (VCF&SE) in West Lancashire.

The work of West Lancs CVS and its partnership of a vast range of charities, social enterprises, community groups and faith organisations, succeeds because the CVS and all of the local VCFSE organisations are embedded in their local neighbourhoods. We serve as a sector connector, fostering partnerships between VCFSE groups with public and private sector bodies. We support volunteering through our nationally accredited Volunteer Centre, provide training and governance advice to build our sectors capacity, help with essential fundraising and provide the local sector with a voice and representation. We respond to the needs of the community in developing new services such as the West Lancs Social Prescribing project. In this last year I have again been privileged to see the positive impact of determined voluntary endeavour from each area of West Lancashire to respond to the challenges faced by our community.

This year has been one of critical financial, resource and operational difficulties for the VCFSE and this sadly is likely to continue until the true value and impact of the sector is recognised at a national level with the development of a sustainability model of investment for local charities and social enterprises.

Moving forward it is through the continued partnership work of the CVS service that we will help to grow and connect the efforts of the local VCFSE, public and private sectors alongside the gifts, skills and lived experience of our community members in a combined effort to improve the health and wellbeing of our community.

Greg Mitten
Chief Officer, West Lancashire CVS

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE TRUSTEES' ANNUAL REPORT AT YEAR ENDED 31st MARCH 2020

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 2020.

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 to 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 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 organisation 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 VCFSE. 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 organisation with statutory and other bodies
- Working in partnership

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

- Sustaining and managing a fully accessible virtual voluntary sector Resource Centre in the Borough;
- 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 Borough;
- Improved services to voluntary and community organisations in order to deliver the company object.

VOLUNTEERS

The Council for Voluntary Service West Lancashire is supported by volunteers, who help the charity to 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.

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.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE TRUSTEES' ANNUAL REPORT AT YEAR ENDED 31st MARCH 2020

ACHIEVEMENTS AND PERFORMANCE

2019/20 saw Council for Voluntary Service West Lancashire (WLCVS), and the voluntary sector as a whole facing another financially challenging year at the same time as the start of a global pandemic, which increased the workload of WLCVS and changed its focus and delivery mechanisms. However, performance levels around core activity remained high and project work continued and expanded.

Notable examples of this are:

- Skelmersdale Social Prescribing continued for a second pilot year after a successful first year which started in April 2018. This project gives the opportunity for any Skelmersdale resident to be referred into it by their GP.
- Active West Lancs the partnership commissioned by Lancashire County Council to deliver a three year programme to improve health and wellbeing across the borough. West Lancs CVS continued to deliver the Community Food Growing element of Active West Lancs for its final project year.
- Eric Wright Charitable Trust – West Lancs CVS continued to work with 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.
- Work continued to ensure 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 a 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 £251,282 (2019: £501,452) of which £126,758 (2019: £30,246) related to funding for projects upon which restrictions are placed.

Total expenditure in the year for the group was £370,039 (2019: £271,281), leaving a deficit for the year of £118,757 (2019: surplus £230,171) before taxation.

At 31st March 2020 the charitable group's and company's reserves stood at £196,107 (2019: £314,864) of which £45,766 (2019: £24,085) represented restricted funds of the group and charity.

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.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE TRUSTEES' ANNUAL REPORT AT YEAR ENDED 31st MARCH 2020

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 £150,341 (2019:£290,779).

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

As we are at the start of a global Covid-19 pandemic, 2020/21 looks to be a very challenging year, both from a health and economic perspective. WLCVS are committed to supporting the emergency response to the pandemic and working in partnership with local, regional and national bodies to support community and VCFSE initiatives during this public health crisis.

WLCVS will manage the roll out of the Social Prescribing Service to cover the whole of West Lancs, increasing the numbers of people supported through this initiative and offering additional support to those shielding as a result of Covid-19.

We will also continue to support the VCFSE in West Lancs with a strong local infrastructure service during these uncertain times by adapting our support offer as necessary to meet new demands on the sector.

WLCVS will continue to ensure that links are maintained with key Lancashire wide stakeholders e.g. Lancashire Association of CVSs (LACVS), 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 health, social and economic challenges facing our community e.g. equality of access to the welfare and benefits system, which look like being even more crucial as the Covid-19 pandemic impacts on society.

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. This will be particularly important with the onset of increasing numbers working from home and communities connecting with one another on digital platforms.

2020/21 looks like being a more challenging year than most 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 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 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.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE TRUSTEES' ANNUAL REPORT AT YEAR ENDED 31st MARCH 2020

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.

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.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE

TRUSTEES' ANNUAL REPORT AT YEAR ENDED 31st MARCH 2020

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.

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	(Resigned 1 January 2020)
	J Broadbent	(Resigned 28 May 2021)
	M Ford	(Appointed 3 April 2019)
	R Godson	
	G Jowett	(Appointed 3 April 2019)
	M Walker	(Resigned 22 July 2020)
	C Ware	
	C Warwick	(Appointed 3 April 2019, Resigned 1 October 2019)

Chief Officer G. Mitten

Independent Examiner Graham Wright BA (Hons) FCA DChA
LCVS
151 Dale Street
Liverpool
L2 2AH

**COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
TRUSTEES' ANNUAL REPORT AT YEAR ENDED 31st MARCH 2020**

Bankers

The Royal Bank of Scotland plc
Drummond House
1 Redheughs Avenue
Edinburgh EH12 9JN

Signed on behalf of the Board of Trustees



Geoffrey Jowett

Trustee

Date: 27/06/21

**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).

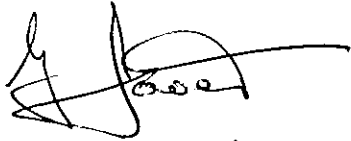
Company law requires the trustees to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the charitable company and of its income and expenditure for that period. In preparing those financial statements, the trustees are required to: -

- 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


..... Geoffrey Jewell
Trustee

Date: 29/06/21

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 2020 which are set out on pages 10 to 23.

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.

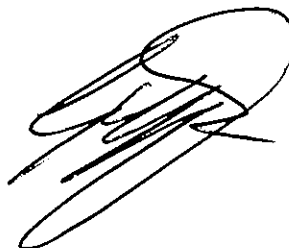
INDEPENDENT EXAMINER'S STATEMENT

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: 29 June 2021



**COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING CONSOLIDATED
INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31ST MARCH 2020**

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
Income and endowments from:					
Donations and Legacies	4a	30,000	7,984	37,984	225,358
Charitable activities	4b	93,816	118,774	212,590	275,887
Investment	4c	708	-	708	207
Total income		124,524	126,758	251,282	501,452
Expenditure on:					
Charitable activities	5	(264,962)	(105,077)	370,039	271,281
Total expenditure		(264,962)	(105,077)	370,039	271,281
Net income/(expenditure), net movement in funds before taxation		(140,438)	21,681	(118,757)	230,171
Taxation	7	-	--	(-)	(-)
Net income/(expenditure), net movement in funds after taxation		(140,438)	21,681	(118,757)	230,171
Total funds brought forward	11,12	290,779	24,085	314,864	84,693
Total funds carried forward	11-13	150,341	45,766	196,107	314,864

The above results include net income movement for the charity of (£118,757) (2019: £230,171)

The notes on pages 12 to 23 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 2020**

Company Number: 02940823

	Notes	Group		Charity	
		2020 £	2020 £	2020 £	2019 £
Fixed assets					
Tangible fixed assets	8	-	-	-	-
Current assets					
Debtors	9	14,724	96,475	14,724	96,475
Cash at bank and in hand		289,388	325,299	289,388	325,299
		<u>304,112</u>	<u>421,774</u>	<u>304,112</u>	<u>421,774</u>
Current liabilities					
Creditors: amounts falling due within one year	10	(108,005)	(106,910)	(108,005)	(106,910)
Net current assets		<u>(108,005)</u>	<u>314,864</u>	<u>(108,005)</u>	<u>314,864</u>
Total assets less current liabilities		<u>196,107</u>	<u>314,864</u>	<u>196,107</u>	<u>314,864</u>
Funds					
Unrestricted funds	11,12	150,341	290,779	150,341	290,779
Restricted funds	11,13	45,766	24,085	45,766	24,085
		<u>196,107</u>	<u>314,864</u>	<u>196,107</u>	<u>314,864</u>

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

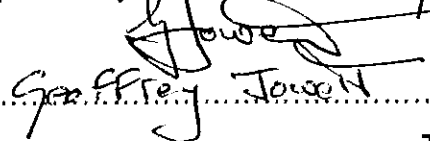
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

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 29/06/21, and signed on their behalf by:


.....
Trustee

29 June 2021

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

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:

	2020	2019
	£	£
Holding charitable company's (deficit) / surplus for the financial year:	(118,757)	230,171
	=====	=====

Going concern

In common with many charities operations have been affected by Covid-19 although, due to the availability of sources of emergency funding, 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.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

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.

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 2020

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. The trading subsidiary was dormant throughout the current and prior year.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

4. Income and endowments

	Unrestricted Funds 2020	Restricted Funds 2020	Total 2020	Total 2019
	£	£	£	£
a. Donations and Legacies				
Donations	30,000	7,984	37,984	358
Legacy	-	-	-	225,000
	30,000	7,984	37,984	225,358

The income above includes unrestricted income for the charity of £30,000 (2019: £225,358)

	Unrestricted Funds 2020	Restricted Funds 2020	Total 2020	Total 2019
	£	£	£	£
b. Charitable activities				
Active West Lancs	-	15,140	15,140	-
Big Lottery Fund Grant – Awards for All	-	-	-	9,986
Community Foundation for Lancashire and Merseyside	-	-	-	1,830
Contract & other income	93,816	-	93,816	245,616
Douglas Valley	-	2,512	2,512	-
Disability Advice West Lancs	-	-	-	708
Eric Wright Charitable Trust	-	20,000	20,000	-
European Social Fund	-	-	-	-
Strengthening Communities through Volunteering	-	5,009	5,009	-
Groundwork	-	4,742	4,742	-
Social Prescribing	-	56,900	56,900	-
Lancashire Association of Councils for Voluntary Service	-	-	-	17,722
Training Income	-	-	-	25
WLCCG Communications Support	-	14,471	14,471	-
	93,816	118,774	212,590	275,887

The income above includes unrestricted income for the charity of £93,816 (2019: £245,641)

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

	Unrestricted Funds 2020	Restricted Funds 2020	Total 2020	Total 2019
	£	£	£	£
c. Investments				
Bank Interest	708	-	708	207
	=====	=====	=====	=====

The income above includes unrestricted income for the charity of £ (2019: £207)

5. Expenditure on Charitable Activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2020 £	Total 2019 £
To provide advancement of education, the protection of health and the relief of poverty, distress and sickness to the community of West Lancashire	182,496	187,543	370,039	271,281
	=====	=====	=====	=====

a. Analysed as follows:

	2020 £	2019 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	102,721	88,419
Management fee	-	2,995
Sessional intervention	3,491	591
Volunteer expenses	209	25
Refreshments	743	906
Room hire	3,181	1,750
Group support (Note 5b)	63,276	12,733
Health training	125	200
Project expenses	8,750	1,284
Donations	-	603
	-----	-----
	182,496	109,506
	-----	-----

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

	2020	2019
	£	£
<i>Support & Governance costs:</i>		
Staff salary costs	128,446	110,563
Running costs	14,943	14,621
Office costs	5,584	4,889
Travel expenses	1,800	1,922
Insurance	2,144	167
Consultancy and professional costs	28,862	22,764
Subscriptions and publications	207	683
Staff training	-	100
Computer costs	848	767
Bank charges	343	362
Recruitment	72	290
Legal fees	61	26
Other payroll and travel	2,755	3,117
Accountancy	1,478	1,504
	-----	-----
	187,543	161,775
	-----	-----
Total expenditure on charitable activities	370,039	271,281
	=====	=====

£105,077 (2019: £62,203) of the above expenditure relates to restricted funding.

Expenditure on charitable activities includes expenditure for the charity of £370,039 (2019: £271,281)

6. Staff Costs and Numbers

a. Staff Costs:	2020	2019
	£	£
Staff Salaries	218,621	190,077
Social Security Costs	12,546	8,905
	-----	-----
	231,167	198,982
	-----	-----

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

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: -

	2020	2019
Management and administration	2.5	2.2
Project Managers	1.0	1.1
Project Workers/Assistants	3.2	2.8
	-----	-----
	6.7	6.1
	-----	-----

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 (2019: £nil).

No out of pocket expenses were reimbursed to trustees in the year (2019: £nil).

7. Taxation

	2020	2019
	£	£
The charge to corporation tax arises on interest earned by WLCVS Ltd, the trading subsidiary.	-	-
	=====	=====

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

8. Tangible Fixed Assets – Group and Charity

	Computer Equipment	Fixtures & Fittings	Total
Cost	£	£	£
As at 1 st April 2019	10,831	19,000	29,831
Additions during the year	-	-	-
Balance at 31st March 2020	10,831	19,000	29,831
Accumulated Depreciation			
As at 1 st April 2019	10,831	19,000	29,831
Charge for the year	-	-	-
Balance at 31st March 2020	10,831	19,000	29,831
Net Book Value at 31st March 2020	-	-	-
Net Book Value at 31 st March 2019	-	-	-

The group and charity had no capital commitments at 31st March 2020 (2019: £Nil).

9. Debtors – Group and Charity

	Group		Charity	
	2020	2019	2019	2018
	£	£	£	£
Debtors and prepayments	14,724	96,475	14,724	96,475

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

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Other Creditors	97,467	97,475	97,467	97,475
Trade creditors and accruals	6,519	6,054	6,519	6,054
Social Security and Other Taxes	3,381	3,381	3,381	3,381
Total	108,005	106,910	108,005	106,910

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

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

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Charity			
Unrestricted Funds			
General Fund	-	150,341	150,341
	-----	-----	-----
Restricted Funds			
Beacon Practice Community Fund	-	50	50
Big Lottery Fund Grant – Awards for All	-	498	498
Eric Wright Charitable Fund	-	13,113	13,113
Groundwork	-	3,224	3,224
Lancashire Association of Councils for Voluntary Service	-	12,454	12,454
Shop mobility Small Local Groups	-	999	999
Sir Douglas Glover Grants	-	524	524
Tanhouse Health Assets Project	-	844	844
West Lancashire County Council Ageing Well Partnership	-	844	844
WLCCG Communications Support	-	5,232	5,232
West Lancashire Dementia	-	7,984	7,984
	-----	-----	-----
	-	45,766	45,766
	-----	-----	-----
Charity Total		196,107	196,107
WLCVS Ltd	-	-	-
	-----	-----	-----
Group Total	-	196,107	196,107
	=====	=====	=====

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	290,779	124,524	(264,962)	150,341
	-----	-----	-----	-----
Charity Totals	290,779	124,524	(264,962)	150,341
WLCVS Ltd	-		()	
	-----	-----	-----	-----
Group Totals	290,779	124,524	(264,962)	150,341
	=====	=====	=====	=====

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

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

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	-	15,140	(15,140)	-
Beacon Practice Community Fund	50	-	(-)	50
Big Lottery Fund Grant – Awards for All	7,625	-	(7,127)	498
Douglas Valley	-	2,512	(2,512)	-
Eric Wright Charitable Fund	-	20,000	(6,887)	13,113
European Social Fund- Strengthening Community Through volunteering	-	5,009	(5,009)	-
Groundwork	-	4,742	(1,518)	3,224
Lancashire Association of Councils for Voluntary Service	12,454	-	(-)	12,454
Shop mobility Small Local Groups	1,744	-	(745)	999
Sir Douglas Glover Grants	524	-	(-)	524
Social Prescribing	-	56,900	(56,900)	-
Tanhouse Health Assets Project	844	-	(-)	844
West Lancashire County Council Ageing Well Partnership	844	-	(-)	844
WLCCG Communications Support	-	14,471	(9,239)	5,232
West Lancashire Dementia	-	7,984	(-)	7,984
Charity and Group Totals	24,085	126,758	(105,077)	45,766

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.

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

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

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.

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.

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.

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

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

There were no transactions with its subsidiary company WLCVS Ltd during the year (2019: none).

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:

	2020	2019
	£	£
Within one year	3,613	3,613
	=====	=====

16. Contingent Liabilities

The group did not have any contingent liabilities at 31st March 2020 or 31st March 2019

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

17. Guarantees

As at 31st March 2020, 8 members had given a guarantee of £1 each in the event of the charitable company winding up. Total £8 (2019: 9 members £9).