

**COUNCIL FOR VOLUNTARY
SERVICE
WEST LANCASHIRE**

**UNAUDITED ANNUAL REPORT &
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30TH MARCH 2023**

Company Number: 02940823

Charity Number: 1039563

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE

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COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE CHAIR REPORT

Joint Chair of Trustee Board Comments

Our residents remain under real pressure, in their day to day lives, due to the increasing cost of living and the challenges facing our public service infrastructure. The West Lancashire voluntary, community and faith sector has consistently stepped up to relieve this pressure, providing essential services to local people, whilst they themselves fight to survive. We recognise now more than ever before, the need for a secure voluntary sector infrastructure body to support their work and to strive to strengthen their role across community services.

Our staff and volunteers continue to give their all under difficult circumstances and work hard to make a positive difference to the lives of residents across West Lancashire. The Trustees are grateful for their commitment, and we value and respect the energy and expertise they apply daily to the challenging work they do. We plan to actively recruit more trustees in the coming year to support the CVS team and to bring additional experience and knowledge to our organisation.

We have also taken time to celebrate our achievements in the past twelve months which include our move to the Ecumenical Centre in December 2022 and the beginning of our database/directory development work, pulling together the considerable knowledge and data we hold about the sector. We're expecting to launch this, and a new volunteering portal, later in 2023.

Along with the sector we represent, we have fought to strengthen and secure our financial position during a very difficult period. We are grateful to our local funders within the public sector for their continued support and hope to see this grow in the coming year.

So, we thank our partners, stakeholders and funders who continue to provide the resources we need to make all this happen. Without them, nothing we do would be possible.

John Davis and Siân Jay, Joint Chairs

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE

TRUSTEES' ANNUAL REPORT AT YEAR ENDED 30TH MARCH 2023

The trustees are pleased to present their annual report for the year ended 30th March 2023.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

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 to deliver the company object.

VOLUNTEERS

The Council for Voluntary Service West Lancashire (WLCVS) 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 Commissions' 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 30TH MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

2022/23 again saw WLCVS, and the voluntary sector as a whole facing continued financial challenges in maintaining core services. This continued to create a major increase in the WLCVS core work. Despite the finance and staff resource challenges WLCVS continued to provide VCFSE capacity building services. The past year has also seen the start of the integration of new health and public sector structures and WLCVS has ensured a presence on behalf of the West Lancs VCFSE community for representation and feedback to ensure inclusion of the charitable sector in these new structures.

Notable examples of this are:

- Being a proactive partner in the multi-sector West Lancs Health and Wellbeing Partnership as a representative for the VCFSE sector, helping to develop priorities and partnership solutions to improve the health and wellbeing of the West Lancs community.
- West Lancs Social Prescribing Service continued to work in partnership with the West Lancs GP federation to provide the opportunity for any West Lancs resident to be referred into it by their GP.
- The CVS worked with national, regional and local funders and commissioners to bring in essential VCFSE funds in West Lancashire and maintained work with existing funders e.g., the Eric Wright Charitable Trust. WLCVS 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 health investment (grants and contracts) from the ICB with the facilitation of £200,000 of grants this year to the local sector to develop its capacity and essential role in improving the health & wellbeing of the community.
- Continuing the provision of a nationally accredited West Lancs Volunteer Centre providing support to both VCFSE organisations and individual community volunteers across West Lancashire.
- Further development of our communication network for the dissemination of timely and accurate VCFSE information, and funding advice service for organisations across West Lancashire.
- Mapping work started for the development of a new voluntary and community database and directory of service for West Lancashire.
- Initial preparatory work started for the development of a West Lancashire Volunteering portal.

FINANCIAL REVIEW

Total income in the year was £282,312 (2022: £754,812) of which £30,000 (2022: £166,266) related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £422,084 (2022: £565,728), leaving a deficit for the year of £139,772 (2022: surplus £189,084).

At 30th March 2023 the charitable company's reserves stood at £342,449 (2022: £482,221) of which £212,471 (2022: £240,861) represented restricted funds.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE

TRUSTEES' ANNUAL REPORT AT YEAR ENDED 30TH MARCH 2023

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 charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision, and three months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £129,978. The charitable company requires £45,089 for redundancy provision, £90,923 for three months' running costs (total £136,012).

Investment Policies

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

PLANS FOR FUTURE

The coming year for WLCVS and the local VCFSE sector will continue to be challenging due to financial pressures as a result of restrictions on health and public sector funding and a significant rise in the cost of living. We foresee an increased demand for services against a backdrop of reduced long-term core funding. However, WLCVS are planning to work to strengthen local relationships and form new partnerships to widen our influence and further demonstrate the demand for our services and local infrastructure. We will look for other funders, such as the National Lottery to support our approach and to sustain our core functions whilst we review our offer to the sector and West Lancs communities, with the aim to increase our longer-term sustainability. During this period, we will have to use WLCVS reserves to provide essential core services.

WLCVS will continue their links with key sub-regional and regional VCFSE bodies and will ensure West Lancs groups and organisations are fully represented in the wider developments of the VCFSE sector.

WLCVS will continue to work on the development of digital tools which support, enhance and increase the efficiency of running VCFSE services. This includes a database to capture information on VCFSE groups and organisations, which will enable the production and launch of a West Lancs Directory of Service later in the year. Alongside this, we aim to further develop and launch an online Volunteering portal to help both members of the community take up volunteering opportunities as well as VCFSE organisations recruit and support their own volunteers.

WLCVS will continue its work around the health and wellbeing of the community through its health and wellbeing network. We will continue to encourage a focus on the wider determinants of health and with the multi-sector West Lancashire Health and Wellbeing Partnership.

WLCVS will continue to work on behalf of its VCFSE membership to represent their views to key partners. We will aim to bring together commissioners, including the local authority, health commissioners and providers to encourage VCFSE investment through grants and contracts.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE TRUSTEES' ANNUAL REPORT AT YEAR ENDED 30TH MARCH 2023

WLCVS will actively seek to recruit additional trustees during 2023/24 to increase the knowledge and experience base of the organisation and to enhance its governance structure.

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.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

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 8 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, voluntary and community groups and individuals interested in furthering the objects of the charity.

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, but the minimum is set at three with one-third standing down each year. This provides a balance between continuity and experience and the opportunity for committed members being able to put themselves forward for election to join the board. Those standing down may put themselves forward for re-election.

To stand as a Trustee, the applicant must be approved member of the charity and elected by the membership at the AGM. There are presently over three-hundred-member organisations or individual members and each of these has a vote at the Annual General Meeting. They may also need their organisation's approval to stand for election depending on the rules of their nominating body.

Meetings of the Board of Trustees are held approximately every two months or as required due to the work needed at any point in time.

At the beginning of every meeting all Trustees 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.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE

TRUSTEES' ANNUAL REPORT AT YEAR ENDED 30TH MARCH 2023

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Name Council for Voluntary Service West Lancashire

Company number 02940823

Charity Number 1039563

Registered Office Ecumenical Centre
Northway
Skelmersdale
England
WN8 6LU

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

Trustees	V T Citarella	(Appointed 31 st May 2023)
	J Davis	
	R Godson	(Resigned 31 st May 2023)
	S Jay	
	R Scarrott	(Appointed 31 st May 2023)
	P White	(Appointed 31 st May 2023)
Chief Officer	G Mitten	

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
TRUSTEES' ANNUAL REPORT AT YEAR ENDED 30TH MARCH 2023

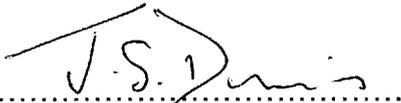
Independent Examiner

Paula Sanchez ACCA
C/O LCVS
151 Dale Street
Liverpool
L2 2AH

Bankers

The Royal Bank of Scotland plc
Drummond House
1 Hardman Boulevard
Manchester
M3 3AQ

Signed on behalf of the Board of Trustees



J Davis - Chair of Trustees

Date: ...08/12/2023.....

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

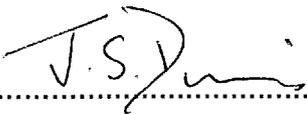
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- 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.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) effective 1st January 2019.

By Order of the Board



J Davis - Chair of Trustees

Ecumenical Centre
Northway
Skelmersdale
England
WN8 6LU

Date: ...08/12/2023.....

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

I report on the accounts of the charitable company for the year ended 30th March 2023, which are set out on pages 11 to 25.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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.

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 statement

My examination was carried out in accordance with 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 the 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 and 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 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: **Paula Sanchez**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: *12 December 2023*

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 30TH MARCH 2023

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
		£	£	£	£
Income and endowments from:					
Donations and legacies	3a	125	-	125	1,036
Charitable activities	3b	250,617	30,000	280,617	753,720
Investments	3c	1,570	-	1,570	56
Total income		252,312	30,000	282,312	754,812
Expenditure on:					
Charitable activities	4	363,694	58,390	422,084	565,728
Total expenditure		363,694	58,390	422,084	565,728
Net (expenditure)/income, net movement in funds before taxation		(111,382)	(28,390)	(139,772)	189,084
Total funds brought forward	11,12	241,360	240,861	482,221	293,137
Total funds carried forward	10-12	129,978	212,471	342,449	482,221

The notes on pages 14 to 25 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE**BALANCE SHEET AS AT 30TH MARCH 2023****Company number 02940823**

	Notes	30 th March 2023		30 th March 2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		-		-
Current assets					
Debtors	6	10,283		6,713	
Cash at bank and in hand		334,797		480,695	
		-----		-----	
		345,080		487,408	
Current liabilities					
Creditors: amounts falling due within one year	7	(2,631)		(5,187)	
		-----		-----	
Net current assets			342,449		482,221
			-----		-----
Total assets less current liabilities			342,449		482,221
			=====		=====
Funds					
Unrestricted funds	10,11		129,978		241,360
Restricted funds	10,12		212,471		240,861
			-----		-----
			342,449		482,221
			=====		=====

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.

The members have not required the company to obtain an audit of in accordance with section 476 of the Companies Act 2006.

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

The Trustees, who are the Directors of the charitable company, 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 ...07/12/2023..., and signed on their behalf by:

...08/12/2023... 

J Davis - Chair of Trustees

Date ..08/12/2023.....

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

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 financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (as amended for accounting periods commencing from 1st January 2019) and 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 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 trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. 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.

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 accrual's 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.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

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 accrual's 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 relates 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.

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.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

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.

Pension

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds.

Contribution payments are charged to the SOFA. Any amounts not paid are shown in accruals as a liability in the balance sheet.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employees' services are received.

Termination benefits are recognised immediately as an expense when there is a clear decision or commitment to terminate the employment or provide such termination benefits.

Leases

Payments made under operating leases, including any lease incentives received, are charges to profit or loss on a straight-line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease's asset are consumed.

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. Income and endowments from

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
a. Donations and legacies	£	£	£	£
Donations	125	-	125	1,036
	=====	=====	=====	=====

Income from donations and legacies in 2022 related wholly to unrestricted funds.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
b. Charitable activities				
Contract & other income	216,004	-	216,004	300,898
DEFRA Emergency Assistance	-	-	-	9,110
Sales income	34,613	-	34,613	-
Skelmersdale Arts Network	-	-	-	10,562
VCS Emergencies Partnership	-	-	-	1,500
West Lancashire Borough Council	-	30,000	30,000	30,000
West Lancashire Borough Council (Community Champions)	-	-	-	401,650
	----- 250,617 =====	----- 30,000 =====	----- 280,617 =====	----- 753,720 =====

Income from charitable activities in 2022 comprised £300,898 for unrestricted funds and £452,822 related to restricted funds.

c. Investments	£	£	£	£
Bank Interest	1,570	-	1,570	56
	----- =====	----- =====	----- =====	----- =====

Income from investments for 2022 related wholly to unrestricted funds.

4. Expenditure on Charitable Activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Total 2022 £
To provide advancement of education, the protection of health and the relief of poverty, distress and sickness to the community of West Lancashire	299,712	122,372	422,084	565,728
	----- =====	----- =====	----- =====	----- =====

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

a. Analysed as follows:

	2023	2022
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	208,127	218,158
Pension	2,917	2,170
Consultancy and professional costs	51,631	51,875
Room hire	50	796
Grant support	34,245	164,450
Donations	-	50
Beneficiary expenses	2,742	3,063
	-----	-----
	299,712	440,562
	-----	-----

	2023	2022
	£	£
<i>Support & Governance costs:</i>		
Staff salary costs	96,413	90,567
Other payroll costs	-	53
Building running costs	10,370	16,613
Office costs	3,823	4,373
Travel expenses	1,264	1,423
Insurance	4,005	2,110
Subscriptions and publications	1,055	992
Consultancy and professional costs	-	3,580
Sundry expenses	1,058	895
Staff training	401	1,614
Computer costs	184	-
Marketing	-	13
Bank and credit card charges	233	351
Recruitment	-	788
Legal fees	13	48
Bookkeeping	1,355	-
Payroll fees	898	176
Accountancy	1,300	1,570
	-----	-----
	122,372	125,166
	-----	-----
Total expenditure on charitable activities	422,084	565,728
	=====	=====

£58,390 (2022: £303,931) of the above expenditure relates to restricted funding.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

b. Staff Costs:	2023	2022
	£	£
Staff Salaries	284,838	289,344
Social Security Costs	19,702	19,381
Pension Costs	2,917	2,170
	-----	-----
	307,457	310,895
	=====	=====

c. 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: -

	2023	2022
Management and administration	2.1	2.1
Project Managers	2.3	2.3
Project Workers/Assistants	5.7	5.9
	-----	-----
	10.1	10.30
	=====	=====

No employee received emoluments of more than £60,000 during the year.

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2022: £nil).

5. Tangible Fixed Assets

There are no tangible fixed assets during or as at year end 30th March 2023 (2022: nil)

6. Debtors

	2023	2022
	£	£
Debtors	7,738	4,200
Prepayments	2,424	2,273
Other Debtors	121	240
	-----	-----
	10,283	6,713
	=====	=====

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

7. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	713	3,073
Accruals	1,300	1,570
Other Creditors	618	544
	-----	-----
	2,631	5,187
	=====	=====

8. Deferred income

	2023	2022
	£	£
Balance at 31 st March 2022	-	212,212
Amount deferred in the year	-	-
Amount released in the year	(-)	(212,212)
	-----	-----
Balance at 30th March 2023	-	-
	=====	=====

9. Financial Instruments

	2023	2022
	£	£
Carrying amount of financial assets:		
Measured at cost	345,080	487,408
	=====	=====
Carrying amount of financial liabilities:		
Measured at cost	2,631	5,187
	=====	=====

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

10. Analysis of Net Assets between Funds

2023	Net Current Assets	Total
Unrestricted Funds	£	£
General Fund	129,978	129,978
	-----	-----
Restricted Funds		
Eric Wright Charitable Trust Fund	13,445	13,445
Sir Douglas Glover Grants	274	274
West Lancashire Borough Council (Community Champions)	198,752	198,752
	-----	-----
	212,471	212,471
	-----	-----
Total	342,449	342,449
	=====	=====

2022	Net Current Assets	Total
Unrestricted Funds	£	£
General Fund	241,360	241,360
	-----	-----
Restricted Funds		
Eric Wright Charitable Trust Fund	17,365	17,365
Sir Douglas Glover Grants	274	274
Skelmersdale Arts Network	7,812	7,812
Tanhouse Health Assets Project	844	844
West Lancashire Borough Council Ageing Well Partnership	582	582
West Lancashire Borough Council (Community Champions)	206,000	206,000
West Lancashire Dementia	7,984	7,984
	-----	-----
	240,861	240,861
	-----	-----
Total	482,221	482,221
	=====	=====

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

11. Unrestricted Funds

2023	Reserves at Beginning of Year	<u>Movements in the year</u>		Reserves at end of Year
		Income	Expenditure	
	£	£	£	£
General Fund	241,360	252,312	(363,694)	129,978
	=====	=====	=====	=====

2022	Reserves at Beginning of Year	<u>Movements in the year</u>		Reserves at end of Year
		Income	Expenditure	
	£	£	£	£
General Fund	201,167	301,990	(261,797)	241,360
	=====	=====	=====	=====

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

12. Restricted Funds

2023	Reserves at Beginning of Year	<u>Movements in the year</u>		Reserves at end of Year
		Income	Expenditure	
	£	£	£	£
Eric Wright Charitable Trust Fund	17,365	-	(3,920)	13,445
Sir Douglas Glover Grants	274	-	(-)	274
Skelmersdale Arts Network	7,812	-	(7,812)	-
Tanhouse Health Assets Project	844	-	(844)	-
West Lancashire Borough Council	-	30,000	(30,000)	-
West Lancashire Borough Council Ageing Well Partnership	582	-	(582)	-
West Lancashire Borough Council (Community Champions)	206,000	-	(7,248)	198,752
West Lancashire Dementia	7,984	-	(7,984)	-
Totals	240,861	30,000	(58,390)	212,471
	=====	=====	=====	=====

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

2022	Reserves at Beginning of Year £	Movements in the year		Reserves at end of Year £
		Income £	Expenditure £	
Beacon Practice Community Fund	50	-	(50)	-
Big Lottery Fund – Awards for All	498	-	(498)	-
DEFRA Emergency Assistance	31,410	9,110	(40,520)	-
Eric Wright Charitable Trust Fund	19,808	-	(2,443)	17,365
European Social Fund- Strengthening Communities through Volunteering	5,532	-	(5,532)	-
Lancashire Association of Councils for Voluntary Service	12,454	-	(12,454)	-
Sir Douglas Glover Grants	524	-	(250)	274
Skelmersdale Arts Network	3,790	10,562	(6,540)	7,812
Tanhouse Health Assets Project	844	-	(-)	844
VCS Emergencies Partnership	3,000	1,500	(4,500)	-
West Lancashire Borough Council	-	30,000	(30,000)	-
West Lancashire Borough Council Ageing Well Partnership	844	-	(262)	582
West Lancashire Borough Council (Community Champions)	-	401,650	(195,650)	206,000
West Lancashire CCG Communications Support	5,232	-	(5,232)	-
West Lancashire Dementia	7,984	-	(-)	7,984
Totals	91,970	452,822	(303,931)	240,861

Description of Funds

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

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.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

DEFRA Emergency Assistance Grant - A joint project with WLBC to work in partnership with WLCVS member organisations to support local communities in crisis due to the impact of the COVID-19 pandemic.

Eric Wright Charitable Trust Fund - 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 - Contribution towards salary costs and core costs.

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.

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

Skelmersdale Arts Network - To develop a visual arts network for Skelmersdale, have a second art exhibition and possible visits to Northwest galleries and to run a 10 week art course.

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.

VCS Emergencies Partnership - Contribution towards core costs

West Lancashire Borough Council - Contribution towards salary & Core costs

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

West Lancashire Borough Council (Community Champions) - Contributions towards small grant programme

West Lancashire 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.

West Lancashire Dementia - A local fund to support local residents living with dementia, their carers and family including, awareness campaigns, education and practical support enabling them to live longer and safely in the comfort of their own homes.

13. Related Parties

There were no material related party transactions during the year which require disclosure (2022: none)

14. 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 for two years; the notice period is three months as below: a new agreement in negotiations.

COUNCIL FOR VOLUNTARY SERVICE WEST LANCASHIRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

15. Cash generated from operations.

	2023	2022
	£	£
(Deficit)/surplus for the year	(139,772)	189,084
Adjustments for:		
Investment income	(1,570)	(56)
Movements in working capital:		
Decrease in debtors	(3,570)	4,902
Increase/(Decrease) in creditors	(2,556)	(218,788)
	-----	-----
Cash generated (used in)/from operations	(147,468)	(24,858)
	=====	=====

16. Guarantees

As at 30th March 2023, 6 members had given a guarantee of £1 each in the event of the charitable company winding up. Total £6 (2022: 3 members £3).

17. Post year event

The West Lancashire Borough Council (Community Champions) has demanded to return any underspent grant funding.