

Company Number: 02940823  
Charity Number:1039563

# **Council for Voluntary Service West Lancashire**

## **Report & Unaudited Financial Statements**

### **For the Year ended 31 March 2024**

**Council for Voluntary Service West Lancashire**  
**Reference and administration information**

**Company number**      02940823

**Charity number**        1039563

**Registered office and operational address**

Skelmersdale Ecumenical Centre, Northway, Skelmersdale, Lancashire WN8 6LU

**Trustees**

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

John Davis      Chair  
Victor Citarella   Executive Trustee  
Paul White      (appointed 31/05/2023)  
Ruth Scarrott   (appointed 31/05/2023)  
Sian Jay

There were no trustees who held title to property belonging to the charity during the reporting period or at the date of approval.

**Bankers**

Royal Bank of Scotland, Liverpool Csc, Stephenson Way, Wavertree, Liverpool, L13, 1HE

**Independent examiner**

Patrick Morrello ACA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

# Council for Voluntary Service West Lancashire

## Trustees' annual report for the year ended 31 March 2024

The trustees present their report and the audited financial statements for the year ended 31 March 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### 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:

- 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.
- Improving services to voluntary and community organisations to deliver the company object.

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.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees 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 its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

**Council for Voluntary Service West Lancashire**  
**Trustees' annual report for the year ended 31 March 2024**

## **Achievements and performance**

The charity's main activities and who it tries to help are described below. All its charitable activities focus are undertaken to further Council for Voluntary Service West Lancashire's charitable purposes for the public benefit.

The financial year 2023/24 was one of the most challenging years faced by WLCVS in recent times. Income levels dropped significantly as the availability of infrastructure funding reduced. A review of services and the structure of the organisation began, in parallel with the development of an income generation plan, to ensure the continuation of WLCVS's core services to support the West Lancashire communities and voluntary sector.

Throughout the summer months of 2023, development of funding applications took place to further the aims of the organisation, which resulted in investment from the National Lottery Community Fund and the UK Shared Prosperity Fund.

Throughout the year, delivery of WLCVS's work themes continued, notable examples of this are:

- The CVS continued to work with national, regional and local funders and commissioners to bring in essential VCFSE funds for 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 across West Lancashire.
- Work continued to ensure the VCFSE sector has health investment from the ICB. This year approval was given for WLCVS to administer and distribute £40,000 of Public Health Investment Fund grants to develop local projects in 2024/25.
- Being a proactive partner in the West Lancashire Health and Wellbeing Board and other emerging ICB partnership groups, as a representative for the VCFSE sector.
- Provision of a West Lancs Volunteer Centre providing support to both VCFSE organisations and individual community volunteers across West Lancashire and promoting the value of volunteering.
- Further development of our communication network for the dissemination of timely and accurate VCFSE information.
- Delivery of a funding and governance advice service for organisations across West Lancashire to aid their development and sustainability.
- Completion of the development of a new voluntary and community database and launch of a new directory of service for West Lancashire.
- Launch of the new West Lancashire Volunteering portal.

### **Beneficiaries of our services**

The beneficiaries of WLCVS's services are the West Lancs communities, with a focus on supporting VCFSE sector community groups to enable them to grow and develop. They, in turn, can then support individual members of the community.

# Council for Voluntary Service West Lancashire

## Trustees' annual report for the year ended 31 March 2024

### Financial review

The Trustees started the financial year with the knowledge that they would have to reduce expenditure to fit the reduced income. The financial plan included reductions in staff hours and meeting the costs of severance of the CEO. Essentially at the start of the year the only income was from reserves and for the first few months the Trustees were conscious of the imminence of the potential need to cease services and undertake a closure of the charity. A grant from WLBC of £30K was agreed in July 2023 which made it possible to move towards a minimalist CVS in the New Year but as funds would be gone by the end of August 2024, Trustees anticipated making use of the redundancy reserves to implement a managed closure starting in March 2024.

An emergency grant from the John Moores Foundation of £7,000 in the summer of 2023 allowed staff time to be allocated to preparing an improved National Lottery bid. £201k was approved in December 2023 which secured core funding for the basic infrastructure of a CVS for two years and removed the need to plan closure. Nonetheless the organisation would have to cut its cloth to fit the limited funds available. The Trustees and staff embarked on a governance and management review to reshape the way of working in the light of the resources available.

Thanks to the staff team and Trustees for the time and effort they expended particularly across the turn of 2023/24 to get WLCVS where it had both a plan to secure income and a contingency plan to cease trading in a managed way. In the event the latter was not necessary.

With core funding in place the organisation was successful in securing UK Shared Prosperity Funding via WLBC. This enabled a more developmental approach to key areas of activity – namely building local partnerships and networks through community development, recruiting, training and supporting volunteers, supporting member organisations (actual and potential) and improving sector and public information about the VCFSE. It has taken the opportunity of a known income stream to strengthen basic financial control systems and introduce a revised approach to programme management and monitoring as well as staff support.

Trustees are aware that the funding whilst secure to the end of 2025, uncertainty remain thereafter. Discussions will be required with the National Lottery about our core funding and the possibilities of seeking a renewal and on what basis. It is refreshing to see that Lottery is not only prioritising projects as the need for core funding underpins the support WLCVS can make available to our 360 members. It is an unknown what the governments approach to the Shared Prosperity Fund will be and Trustees await the next national budget with some trepidation. On a positive note, discussion are advancing with the County Council regarding supporting the VCFSE with early intervention and preventative approaches to adult social care.

In summary the Trustees enter the 2024/25 financial year in a better place than they started the 2023/24 one. However, they are fully cognisant that they need to make plans to secure further investment before the start of the 2025/26 financial year to avoid a return to previous years' questionable financial viability.

### Reserves policy

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board reviewed the reserves policy and agreed that a minimum level of unrestricted general funds, also known as free reserves, of £45,000 to cover any potential staff redundancies during 2024/25 is appropriate given the risks faced by the charity and the sustainability of its different income streams. Free reserves were £45,654.

# Council for Voluntary Service West Lancashire

## Trustees' annual report for the year ended 31 March 2024

### Structure, governance and management

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

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

#### Governing Document

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

#### Directors and Trustees

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

#### 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 an 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.

#### 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 expenses may be claimed by Trustees for attendance at courses approved by the Board of Trustees.

# Council for Voluntary Service West Lancashire

## Trustees' annual report for the year ended 31 March 2024

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.

### Related parties and relationships with other organisations

There were no related party transactions. Trustees and staff are required to declare their interests.

Trustee, Vic Citarella, became a Trustee and Director of the Lancashire Association of CVs (LACVS) in December 2023. WLCVS are a member of this organisation.

### Statement of responsibilities of the trustees

The trustees (who are also directors of Council for Voluntary Service West Lancashire for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Society 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 group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

31 / 10 / 2024

The trustees' annual report has been approved by the trustees on ..... and signed on their behalf by



John Davis (Chair of trustees, Council for Voluntary Service West Lancashire)

31 / 10 / 2024

Date .....

Council for Voluntary Service West Lancashire  
Independent examiner's report to the trustees  
For the year ended 31 March 2024

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 8 to 19.

**Respective responsibilities of trustees and examiner**

The charity's trustees 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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

*P Morrello*

Patrick Morrello ACA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

06 / 11 / 2024  
Date: .....



Council for Voluntary Service West Lancashire

Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	<i>Total funds</i> 2024 £	Unrestricted funds £	Restricted funds £	<i>Total funds</i> 2023 £
<b>Income from:</b>							
Donations and legacies	3	28	-	28	125	-	125
Charitable activities	4	42,256	106,516	148,772	250,617	30,000	280,617
Investments	5	3,338	-	3,338	1,570	-	1,570
<b>Total income</b>		<b>45,622</b>	<b>106,516</b>	<b>152,138</b>	<b>252,312</b>	<b>30,000</b>	<b>282,312</b>
<b>Expenditure on:</b>							
Charitable activities	6	137,162	44,491	181,653	363,694	58,390	422,084
Return of funds	8	-	186,893	186,893	-	-	-
<b>Total expenditure</b>		<b>137,162</b>	<b>231,384</b>	<b>368,546</b>	<b>363,694</b>	<b>58,390</b>	<b>422,084</b>
<b>Net income/(expenditure) for the year</b>	9	<b>(91,540)</b>	<b>(124,868)</b>	<b>(216,408)</b>	<b>(111,382)</b>	<b>(28,390)</b>	<b>(139,772)</b>
Transfer between funds		274	(274)	-	-	-	-
<b>Net movement in funds for the year</b>		<b>(91,266)</b>	<b>(125,142)</b>	<b>(216,408)</b>	<b>(111,382)</b>	<b>(28,390)</b>	<b>(139,772)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		129,978	212,471	342,449	241,360	240,861	482,221
<b>Total funds carried forward</b>		<b>38,712</b>	<b>87,329</b>	<b>126,041</b>	<b>129,978</b>	<b>212,471</b>	<b>342,449</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

Council for Voluntary Service West Lancashire

Company number 02940823

Balance sheet as at 31 March 2024

	Note	2024	2023
		£	£
<b>Current assets</b>			
Debtors	14	2,129	10,283
Cash at bank and in hand		134,353	334,797
<b>Total current assets</b>		<b>136,482</b>	<b>345,080</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	15	(10,441)	(2,631)
<b>Net current assets</b>		<b>126,041</b>	<b>342,449</b>
<b>Total assets less current liabilities</b>		<b>126,041</b>	<b>342,449</b>
<b>Net assets</b>		<b>126,041</b>	<b>342,449</b>
<b>The funds of the charity:</b>			
Restricted income funds	16	87,329	212,471
Unrestricted income funds	17	38,712	129,978
<b>Total charity funds</b>		<b>126,041</b>	<b>342,449</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 10 to 19 form part of these accounts.

Approved by the trustees on 31 / 10 / 2024 and signed on their behalf by:



John Davis (Chair/ Trustee)



Victor Citarella (Trustee)

## **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **a Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Council for Voluntary Service West Lancashire meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

### **b Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

### **c Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

### **d Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**e Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**f Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**g Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**h Tangible fixed assets**

The charity has no fixed assets.

**i Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**j Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k Creditors and provisions**

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

Notes to the accounts for the year ended 31 March 2024 (continued)

**I Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end.

**2 Legal status of the charity**

The charity is a company limited by guarantee registered in England and Wales and has no share capital. The registered office address is disclosed on page 1.

Council for Voluntary Service West Lancashire

Notes to the accounts for the year ended 31 March 2024 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2023 £</i>
Donations	28	-	28	125	-	125
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2023 £</i>
Grants	30,000	106,516	136,516	250,617	30,000	280,617
Other income	12,256	-	12,256	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	42,256	106,516	148,772	250,617	30,000	280,617
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

5 Investment income

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2023 £</i>
Bank interest	3,338	-	3,338	1,570	-	1,570
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Council for Voluntary Service West Lancashire

Notes to the accounts for the year ended 31 March 2024 (continued)

**6 Analysis of expenditure on charitable activities**

	2024	2023
	£	£
Staff costs	138,718	307,457
Payroll fees	68	898
Training costs	120	401
Travel expenses	293	1,264
Beneficiary Activities	2,262	2,742
Accountancy Fees	3,056	2,655
Consultancy & Professional Fees	15,421	51,631
Legal fee	-	13
Business Insurance	2,298	4,005
Building running costs	10,526	10,370
Room Hire	992	50
Office costs	956	4,007
Subscriptions	1,302	1,055
General Expenses	521	1,058
Bank Charges and Interest	216	233
Grants Paid (see note 7)	4,903	34,245
	<u>181,653</u>	<u>422,084</u>
Restricted expenditure	44,491	58,390
Unrestricted expenditure	137,162	363,694
	<u>181,653</u>	<u>422,084</u>

**7 Grants paid**

	2024	2023
	£	£
Small grants to institutions	<u>4,903</u>	<u>34,245</u>

**8 Return of funds**

	2024	2023
	£	£
West Lancashire Borough Council - Community Champions	<u>186,893</u>	<u>-</u>

Repayment of this grant was agreed with West Lancashire Borough Council after delays to receipt. Because there was also a requirement to allocate the funding within the financial year, it was no longer possible to disburse the grants. Negotiations ensured that this funding was utilised within West Lancashire as part of the subsequent UK Shared Prosperity Fund for the voluntary sector.

Notes to the accounts for the year ended 31 March 2024 (continued)

**9 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2024	2023
	£	£
Independent examiner's fee	1,680	1,300
	<u>          </u>	<u>          </u>

**10 Staff costs**

Staff costs during the year were as follows:

	2024	2023
	£	£
Wages and salaries	120,808	284,838
Social security costs	4,228	19,702
Pension costs	158	2,917
Redundancy and termination costs	13,524	-
	<u>          </u>	<u>          </u>
	138,718	307,457
	<u>          </u>	<u>          </u>

No employees has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 5 (2023:10.1).

**11 Trustee remuneration and expenses, and related party transactions**

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).



Notes to the accounts for the year ended 31 March 2024 (continued)

**12 Government grants**

The government grants recognised in the accounts were as follows:

	2024	2023
	£	£
National Lottery	49,516	-
NHS Lancashire and South Cumbria ICB	50,000	-
West Lancashire Borough Council	-	30,000
West Lancashire Borough Council - Ageing Well Partnership	-	582
West Lancashire Borough Council - community Champions	(186,893)	198,752
West Lancashire Dementia	-	7,984
	<hr/>	<hr/>
	(87,377)	237,318
	<hr/> <hr/>	<hr/> <hr/>

There were no unfulfilled conditions and contingencies attaching to the grants. West Lancashire Borough - Community Champions: £186,893 unspent grant was returned in the year ended 31 March 2024.

**13 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**14 Debtors**

	2024	2023
	£	£
Trade debtors	529	7,738
Other debtors	-	121
Prepayments and accrued income	1,600	2,424
	<hr/>	<hr/>
	2,129	10,283
	<hr/> <hr/>	<hr/> <hr/>

Council for Voluntary Service West Lancashire

Notes to the accounts for the year ended 31 March 2024 (continued)

**15 Creditors: amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	1,752	713
Other creditors and accruals	8,626	1,322
Taxation and social security costs	63	596
	<hr/>	<hr/>
	10,441	2,631
	<hr/> <hr/>	<hr/> <hr/>

**16 Analysis of movements in restricted funds**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Eric Wright Charitable Trust Fund	13,445	-	(4,520)	-	8,925
John Moores Foundation	-	7,000	(7,000)	-	-
National Lottery	-	49,516	(32,971)	-	16,545
NHS Lancashire and South Cumbria ICB	-	50,000	-	-	50,000
Sir Douglas Golver Grants	274	-	-	(274)	-
West Lancashire Borough Council - community Champions	198,752	-	(186,893)	-	11,859
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	212,471	106,516	(231,384)	(274)	87,329
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Council for Voluntary Service West Lancashire

Notes to the accounts for the year ended 31 March 2024 (continued)

**Comparative period**

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Eric Wright Charitable Trust					
Fund	17,365	-	(3,920)	-	13,445
Sir Douglas Golver Grants	274	-	-	-	274
Skelmersdale Arts Work	7,812	-	(7,812)	-	-
Tanhouse Health Assets Projects	844	-	(844)	-	-
West Lancashire Borough					
Council	-	30,000	(30,000)	-	-
West Lancashire Borough					
Council - Ageing	582	-	(582)	-	-
West Lancashire Borough					
Council - community Champions	206,000	-	(7,248)	-	198,752
West Lancashire Dementia	7,984	-	(7,984)	-	-
<b>Total</b>	<b>240,861</b>	<b>30,000</b>	<b>(58,390)</b>	<b>-</b>	<b>212,471</b>

**Name of restricted fund**

**Description, nature and purposes of the fund**

Eric Wright Charitable Trust Fund	On behalf of the Eric Wright trust, to distribute the fund to West Lancashire organisations.
John Moores Foundation	To support CVS core costs whilst a development plan and funding bids were developed.
National Lottery	A 2-year award to support the review, refresh and development of CVS services.
NHS Lancashire and South Cumbria ICB	On behalf of the ICB, distribute the fund to West Lancs organisations.
Sir Douglas Golver Grants	Grant to individuals for accessing training, employment or other development opportunities.
Skelmersdale Arts Work	Grant for Skelmersdale to develop a visual arts network and run courses.
Tanhouse Health Assets Projects	Grant to support the art project development in Tanhouse.
West Lancashire Borough Council - Ageing Well Partnership	Grant to support the thematic group of the One West Lancashire strategic partnership.
West Lancashire Borough Council - community Champions	Funds for small grant programme.
West Lancashire Dementia	Grant to support local residents and families living with dementia.

Notes to the accounts for the year ended 31 March 2024 (continued)

17 Analysis of movement in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	129,978	45,622	(137,162)	274	38,712
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	129,978	45,622	(137,162)	274	38,712
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Comparative period</b>					
	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	241,360	252,312	(363,694)	-	129,978
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	241,360	252,312	(363,694)	-	129,978
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

General fund is used to finance the Charity's general activities outlined in the Trustees' Report.

18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Net current assets/(liabilities)	38,712	-	87,329	126,041
Total	<hr/>	<hr/>	<hr/>	<hr/>
	38,712	-	87,329	126,041
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Comparative period</b>				
	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Net current assets/(liabilities)	129,978	-	212,471	342,449
Total	<hr/>	<hr/>	<hr/>	<hr/>
	129,978	-	212,471	342,449
	<hr/>	<hr/>	<hr/>	<hr/>