

Company Number: 02940823

Charity Number:1039563

Council for Voluntary Service West Lancashire

Report & Unaudited Financial Statements

For the Year ended 31 March 2025

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

Victor Citarella Chair

Paul White Vice chair

Ruth Scarrott

Sian Jay

Paula Gamester (appointed 27/03/2025)

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

Key management personnel

Jill Bradley Programme Manager

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 2025

The trustees present their report and the audited financial statements for the year ended 31 March 2025.

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 organisations 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 2025

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 2024/25 was one of implementation by the WLCVS team of the welcome investments made by the National Lottery Community Fund (NLCF) and the UK Shared Prosperity Fund (SPF). The investments were made to enable WLCVS maintain core local infrastructure support services to the sector as well as to review how they are delivered.

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.
- 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. A successful volunteer awards celebration was held in July 2024.
- Further development of our communication network for the dissemination of timely and accurate VCFSE information. Substantive development of our directory of organisations to include detailed public information regarding 50% of our 350 members in March 2025.
- Delivery of a funding and governance advice service for organisations across West Lancashire to aid their development and sustainability. Provision of a successful funding fair alongside our Annual General Meeting in March 2025
- Undertaking a survey around members' views and opinions of what they might want from the CVS and how a community network may meet these needs. This resulted in drop-in sessions as well as neighbourhood-based network and themed events across the latter six months of the financial year. The activity was welcomed and supported by members. Regrettably notification of the termination of SPF funding by a cut-off date of March 31st meant that staff contracts could not be extended into the new financial year.
- Planned and commenced delivery of a training programme for the spring and into summer of 2025.
- Undertook joint development work with the Borough Council in (i) securing investment in early intervention and prevention with adult social care for the forthcoming financial year (ii) building a consortium of member organisations initially involving those funded through SPF.

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 2025

Financial review

In contrast to the previous report the Trustees started the financial year with the knowledge that they would have NLCF funding lasting until November 2025 and SPF funding until the end of the financial year 2024/25. This enabled them to work with the staff team on meeting the aims and objectives of the charity with some assurance and security of available funds.

The Trustees and staff continued with its governance and management review to reshape the way of working with resources available. Nonetheless it was not deemed prudent to commit to the expense of a Chief Executive role and opted for a model of two part time senior managers. A trustee was granted delegated powers to assist with the leadership and management of the organisation.

Having adequate core funding in place the organisation embarked on 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.

The short notice curtailment of SPF funding on 31 March 2025, caused an abrupt halt to much of the groundwork undertaken on community development. Two part-time staff left including one of the managers and non-staffing funds had to be spent rapidly as no carry-over was permitted. The underpinning funds from the NLCF allowed trustees to be assured that core work could continue into 2025/26. However, the trustees started looking over a financial horizon that would see WLCVS funding expiring by the start of 2026. They resolved to press for a new allocation of SPF however diminished and to direct the staff to submit a continuation NLCF proposal based on the review work and a revised operating model, founded on income generation and inward investment.

At the closure of the 2024/25 financial year, funds were sufficient to continue a programme of work based on core CVS functions but financial uncertainty was once again looming. Trustees aimed to have a direction of travel mapped out by the Autumn of 2025 so they could make key financial decisions.

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 in the light of assessment of risk. They have agreed to maintain a minimum level of unrestricted general funds, also known as free reserves, sufficient to cover the known cost of staff redundancies at any point in time plus expenditure to cover a planned closure over a three-month period. Free reserves at the year end were £50,500 (2024:£38,712).

Council for Voluntary Service West Lancashire
Trustees' annual report for the year ended 31 March 2025

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 every quarter, 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 2025

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, remains a Trustee and Director of the Lancashire Association of CVs (LACVS). WLCVS is also 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.

12 / 12 / 2025

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



.....
Victor Citarella, Chair of trustees, Council for Voluntary Service West Lancashire

Council for Voluntary Service West Lancashire
Independent examiner's report to the trustees
For the year ended 31 March 2025

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.



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

13 / 12 / 2025

Date:

Council for Voluntary Service West Lancashire
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Income from:							
Donations and legacies	3	-	-	-	28	-	28
Charitable activities	4	8,007	200,531	208,538	42,256	106,516	148,772
Investments	5	2,099	-	2,099	3,338	-	3,338
Total income		10,106	200,531	210,637	45,622	106,516	152,138
Expenditure on:							
Charitable activities	6	14,367	223,121	237,488	137,162	44,491	181,653
Return of funds	8	-	-	-	-	186,893	186,893
Total expenditure		14,367	223,121	237,488	137,162	231,384	368,546
Net income/(expenditure) for the year	9	(4,261)	(22,590)	(26,851)	(91,540)	(124,868)	(216,408)
Transfer between funds		16,049	(16,049)	-	274	(274)	-
Net movement in funds for the year		11,788	(38,639)	(26,851)	(91,266)	(125,142)	(216,408)
Reconciliation of funds							
Total funds brought forward		38,712	87,329	126,041	129,978	212,471	342,449
Total funds carried forward		50,500	48,690	99,190	38,712	87,329	126,041

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 2025

	Note	£	2025	£	2024	£
Fixed assets						
Tangible assets	14		2,468			-
			<u>2,468</u>			<u>-</u>
Current assets						
Debtors	15	1,005		2,129		
Cash at bank and in hand		111,049		134,353		
		<u>112,054</u>		<u>136,482</u>		
Total current assets						
			112,054			136,482
Liabilities						
Creditors: amounts falling due in less than one year	16	(15,332)		(10,441)		
		<u></u>		<u></u>		
Net current assets						
			96,722			126,041
Net assets						
			99,190			126,041
The funds of the charity:						
Restricted income funds	17		48,690			87,329
Unrestricted income funds	18		50,500			38,712
			<u>99,190</u>			<u>126,041</u>
Total charity funds						
			99,190			126,041

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 12 / 12 / 2025

and signed on their behalf by:



Victor Citarella (Trustee)



Paul White (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

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	5 years
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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.

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.

Notes to the accounts for the year ended 31 March 2025 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Donations	-	-	-	28	-	28

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Grants	2,500	200,531	203,031	30,000	106,516	136,516
Other income	5,507	-	5,507	12,256	-	12,256
Total	8,007	200,531	208,538	42,256	106,516	148,772

5 Investment income

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Bank interest	2,099	-	2,099	3,338	-	3,338

Notes to the accounts for the year ended 31 March 2025 (continued)

6 Analysis of expenditure on charitable activities

	2025 £	2024 £
Staff costs	143,267	138,718
Payroll fees	-	68
Recruitment Expenses	221	-
Training costs	1,801	120
Travel expenses	1,066	293
Beneficiary Activities	-	2,262
Accountancy Fees	4,407	3,056
Consultancy & Professional Fees	8,000	15,421
Legal fee	35	-
Business Insurance	6,398	2,298
Building running costs	9,350	10,526
Room Hire	1,161	992
Office costs	8,659	956
Subscriptions	567	1,302
General Expenses	283	521
Social Media & Comms	5,886	-
Directory/databases development support	5,121	-
Bank Charges and Interest	204	216
Depreciation	547	-
Grants Paid (see note 7)	40,515	4,903
	<u>237,488</u>	<u>181,653</u>
Restricted expenditure	223,121	44,491
Unrestricted expenditure	14,367	137,162
	<u>237,488</u>	<u>181,653</u>

7 Grants paid

	2025 £	2024 £
Small grants to institutions	<u>40,515</u>	<u>4,903</u>

8 Return of funds

	2025 £	2024 £
West Lancashire Borough Council - Community Champions	<u>-</u>	<u>186,893</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 2025 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025 £	2024 £
Independent examiner's fee	2,040	1,680
	<hr/> <hr/>	<hr/> <hr/>

10 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	137,561	120,808
Social security costs	4,766	4,228
Pension costs	940	158
Redundancy and termination costs	-	13,524
	<hr/>	<hr/>
	143,267	138,718
	<hr/> <hr/>	<hr/> <hr/>

No employee has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 6 (2024:5).

The key management personnel of the charity comprise the trustees and Programme Manager. The total employee benefits of the key management personnel of the charity were £28,159 (2024: £32,414).

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 (2024: 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 (2024: nil).

Notes to the accounts for the year ended 31 March 2025 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
National Lottery	100,531	49,516
NHS Lancashire and South Cumbria ICB	-	50,000
West Lancashire Borough Council - community Champions	-	(186,893)
West Lancashire Borough Council - UK Shared Prosperity Community Investment Fund	100,000	-
	<u>200,531</u>	<u>(87,377)</u>

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 Fixed assets: tangible assets

	Office Equipment £	Total £
Cost		
Additions	3,015	3,015
	<u>3,015</u>	<u>3,015</u>
At 31 March 2025	<u>3,015</u>	<u>3,015</u>
Depreciation		
Charge for the year	547	547
	<u>547</u>	<u>547</u>
At 31 March 2025	<u>547</u>	<u>547</u>
Net book value		
At 31 March 2025	<u>2,468</u>	<u>2,468</u>

Council for Voluntary Service West Lancashire
Notes to the accounts for the year ended 31 March 2025 (continued)

15 Debtors

	2025 £	2024 £
Trade debtors	1,005	529
Prepayments and accrued income	-	1,600
	<u>1,005</u>	<u>2,129</u>
	<u><u>1,005</u></u>	<u><u>2,129</u></u>

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	292	1,752
Other creditors and accruals	12,202	8,626
Taxation and social security costs	2,838	63
	<u>15,332</u>	<u>10,441</u>
	<u><u>15,332</u></u>	<u><u>10,441</u></u>

17 Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Eric Wright Charitable Trust Fund	8,925	-	(4,466)	-	4,459
National Lottery Community Fund	16,545	100,531	(87,341)	-	29,735
NHS Lancashire and South Cumbria ICB	50,000	-	(36,000)	-	14,000
West Lancashire Borough Council - Community Champions	11,859	-	-	(11,859)	-
West Lancashire Borough Council - UK Shared Prosperity Community Investment Fund	-	100,000	(95,314)	(4,190)	496
	<u>87,329</u>	<u>200,531</u>	<u>(223,121)</u>	<u>(16,049)</u>	<u>48,690</u>
	<u><u>87,329</u></u>	<u><u>200,531</u></u>	<u><u>(223,121)</u></u>	<u><u>(16,049)</u></u>	<u><u>48,690</u></u>

£16,049 was transferred to the general fund for operational costs spent in 2023/2024.

Council for Voluntary Service West Lancashire

Notes to the accounts for the year ended 31 March 2025 (continued)

Note 17 (continued)

Comparative period

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

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 Community Fund	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 Glover Grants	Grant to individuals for accessing training, employment or other development opportunities.
West Lancashire Borough Council - Community Champions	Funds for samll grant programme.
West Lancashire Borough Council - UK Shared Prosperity Community Investment Fund	To enhance and build on our existing infrastructure support to the local voluntary and community sector for a thriving and diverse sector and a strong voice in local decision-making.

Notes to the accounts for the year ended 31 March 2025 (continued)

18 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	38,712	10,106	(14,367)	16,049	50,500
	<u>38,712</u>	<u>10,106</u>	<u>(14,367)</u>	<u>16,049</u>	<u>50,500</u>
	<u><u>38,712</u></u>	<u><u>10,106</u></u>	<u><u>(14,367)</u></u>	<u><u>16,049</u></u>	<u><u>50,500</u></u>
Comparative period					
	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	129,978	45,622	(137,162)	274	38,712
	<u>129,978</u>	<u>45,622</u>	<u>(137,162)</u>	<u>274</u>	<u>38,712</u>
	<u><u>129,978</u></u>	<u><u>45,622</u></u>	<u><u>(137,162)</u></u>	<u><u>274</u></u>	<u><u>38,712</u></u>

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

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Net current assets/(liabilities)	48,032	-	48,690	96,722
Total	<u>48,032</u>	<u>-</u>	<u>48,690</u>	<u>96,722</u>
	<u><u>48,032</u></u>	<u><u>-</u></u>	<u><u>48,690</u></u>	<u><u>96,722</u></u>
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Net current assets/(liabilities)	38,712	-	87,329	126,041
Total	<u>38,712</u>	<u>-</u>	<u>87,329</u>	<u>126,041</u>
	<u><u>38,712</u></u>	<u><u>-</u></u>	<u><u>87,329</u></u>	<u><u>126,041</u></u>