

Formby Council for Voluntary Service Limited

Registered office: The Luncheon Club, Rosemary Lane, Formby, Liverpool L37 3HA.

Charity registration no: 1051984

Company registration no: 3138274

Trustees Annual Report Year ended 31 December 2022

Introduction

The Trustees present their report along with the financial statements of the charity for the year ended 31 December 2022. The charity was formed in 1995.

Object and Policies

The object for which the charity is established and incorporated continues to be to promote charitable purposes for the benefit of the community of Sefton with the aim of improving the conditions of life of the said community.

The policies of the charity are determined by the Trustees who act in an honorary capacity and meet at regular intervals. The charity is governed by its Memorandum and Articles of Association. It is a charitable company limited by guarantee.

Trustees

The Trustees for the year were:

Mrs Judy Haselhurst

Mr Tony Harding-Huber

Mr Peter Reed

Mr Keith Elford

Mrs Barbara Hills (Appointed 11 January 2022)

Dr Lawrence Singer (Appointed 11 January 2022)

Dr Tony Pawson (Appointed 1 February 2023)

Trustees are appointed as and when necessary from members of the local community who have an interest in furthering the aims of the charity.

Risk management

A review of the major risks to which the charity may be exposed has been undertaken and a risk register established. Where appropriate, systems and procedures have been put in place to mitigate the risks the charity may face along with procedures to ensure compliance.

Statement of Directors' Responsibilities

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;

Formby Council for Voluntary Service Limited
Trustee's Report (including Directors' Report)
For the year ended 31 December 2022

- state whether applicable accounting standards 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 Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Our Public Benefit

The charity provides a public benefit by reducing social isolation amongst the elderly in the community both by providing through its luncheon club a facility where members can meet and socialise and by enabling them to enjoy a healthy meal. The charity also provides a venue which other local charities and community groups may hire. The trustees confirm that they have referred to the guidance in the Charity Commissions general guidance on public benefit when reviewing the charities aims and objectives.

Chairman's Report

Following the re-opening of the Club in September 2021I am pleased to report that the total membership has now risen to 120.

We are now providing wholesome lunches three times a week, prepared and served by our volunteers. Notwithstanding the need to increase the price of the meals to £6.00, the lunches have proved to be just as popular as ever.

In addition, on alternative Wednesdays we have opened to screen a "movie" on our large TV screen and state of the art sound system. This is accompanied by a magnificent afternoon tea prepared by Fiona and Dorina. Sadly, the number of Members attending has fallen off recently.


We have also provided musical entertainment of a couple of occasions and held very successful Christmas Lunches.

The Club has been fortunate to receive a number of donations which have enabled us to continue our activities however, the increased cost of providing the Club's activities is of increasing concern and will need to be monitored carefully to ensure the Club's continuing financial viability. The Trustees all are actively considering additional methods of fund raising.

The Board would like to express its thanks to those who have supported the charity both financially and otherwise during the year and in particular the hardworking Luncheon Club volunteers who give their time and support to the Club's Members and without whom we would not be able to continue.

Mr Tony Harding-Huber
(Chairperson)

The following Financial Statements were approved by the Board of Trustees at the meeting on
15th March 2023 and signed of their behalf by:


.....
Mr Tony Harding-Huber, Chairman

Date: 15-3-23

Formby Council for Voluntary Service Limited
For the year ended 31 December 2022

Statement of Financial Activities for the year end 31 December 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income	Notes				
Voluntary income	2	31,069	3,180	34,249	21,031
Luncheon Club income	3	33,927	-	33,927	15,651
Other income	4	<u>6,571</u>	<u>-</u>	<u>6,571</u>	<u>4,630</u>
Total income		<u>71,567</u>	<u>3,180</u>	<u>74,747</u>	<u>41,312</u>
Expenditure	5				
Cost of generating donations		3,612	-	3,612	1,616
Fundraising costs		4,838	-	4,838	2,059
Charitable activities		46,648	1,375	48,023	31,732
Depreciation of fixed assets		<u>4,107</u>	<u>1,516</u>	<u>5,623</u>	<u>5,623</u>
Total Expenditure		<u>59,205</u>	<u>2,891</u>	<u>62,096</u>	<u>41,030</u>
Net Income		12,362	(289)	12,651	282
Total funds brought forward		<u>37,404</u>	<u>7,275</u>	<u>44,679</u>	<u>44,397</u>
Total funds carried forward		<u>49,766</u>	<u>7,564</u>	<u>57,330</u>	<u>44,679</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources expended derive from continuing activities

Formby Council for Voluntary Service Limited
Company Registration No. 3138274

Balance Sheet as at 31 December 2022

	Notes	2022	2021
		£	£
Fixed Assets	9	16,867	22,490
Current Assets			
Debtor & Prepayments	10	1,584	3,400
Cash at bank and in hand		<u>40,146</u>	<u>18,806</u>
		41,730	22,206
Creditors & accruals falling due within one year	11	<u>(1,267)</u>	<u>(17)</u>
Net Current Assets		<u>40,463</u>	<u>22,189</u>
Net Assets	12	<u>57,330</u>	<u>44,679</u>
Unrestricted Funds			
General Funds		49,766	37,404
Restricted Funds		<u>7,564</u>	<u>7,275</u>
Total Funds	13	<u>57,330</u>	<u>44,679</u>

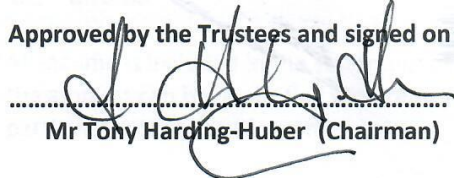
Audit Exemption Statement

For the year ended 31 December 2022 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Director's 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
- 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 have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Approved by the Trustees and signed on their behalf by:



Mr Tony Harding-Huber (Chairman)

Date: 15.3.23

Formby Council for Voluntary Service Limited
Notes to the financial statements
For the year ended 31 December 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

1.1 Basis of Presentation

The Financial Statements have been prepared in accordance with the Accounting and Reporting for 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) (effective 1st January 2019) with the Charities SORP (FRS 102), and the Companies Act 2006.

Formby Council for Voluntary Service meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Going concern

The Trustees consider that there are no material uncertainties about Formby Council for Voluntary Services ability to continue as a going concern. The most significant areas of adjustment are key assumptions that affect items in the accounts are to do with estimating grant and donation income in these accounts. With regard to the following year, the most significant area of uncertainty for Formby Council for Voluntary Service are the continuing levels of income received and this is covered in the Trustees Report.

1.4 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the objects of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or the terms of an appeal.

1.5 Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Formby Council for Voluntary Service Limited

Notes to the financial statements

For the year ended 31 December 2022

Donations, grants and gifts are included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Income from charitable activity is accounted for when received.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.6 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating donations comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.7 Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or items costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

Formby Council for Voluntary Service Limited
Notes to the financial statements
For the year ended 31 December 2022

2. Voluntary Income	Unrestricted £	Restricted £	2022 £	2021 £
Sefton MBC	4,730	-	4,730	4,065
Formby Benevolent Fund	20,000	-	20,000	-
Formby Parish Council	1,000	-	1,000	-
Co-op Local Community Fund	3,839	-	3,839	-
Sefton MBC – Warm Hub Fund		2,080	2,080	-
Sefton CVS – Training Fund		1,100	1,100	-
Lottery Fund	-	-	-	10,000
Formby Benevolent Fund - Boiler	-	-	-	3,151
Formby Benevolent Fund – Garden & sanitisers	-	-	-	1,500
Formby Squirrels Rotary – Garden Fund	-	-	-	1,000
Legacy, Donations and other income	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,315</u>
	<u>31,069</u>	<u>3,180</u>	<u>34,249</u>	<u>21,031</u>

Formby Council for Voluntary Service Limited
Notes to the financial statements
For the year ended 31 December 2022

3. Charitable Activities	Unrestricted	Restricted	2022	2021	
	£	£	£	£	
Luncheon Club	<u>33,927</u>		<u>33,927</u>	<u>15,651</u>	
4. Other income	Unrestricted	Restricted	2022	2021	
	£	£	£	£	
Room Hire	<u>6,571</u>	<u>-</u>	<u>6,571</u>	<u>4,630</u>	
5. Total expenditure	Voluntary Income	Fundraising	Charitable Activities	2022	2021
	£	£	£	£	£
CVS Administration					
Salaries	806	1,209	6,057	8,072	4,324
Office expenses	34	34	276	344	229
Insurance	218	436	1,524	2,178	2,264
Cleaning - Consumables	40	40	317	397	174
- Salaries	251	251	2,010	2,512	796
Rent/Rates	71	71	569	711	(2,459)
Gardening	217	217	1,738	2,172	1,738
Repairs & Maintenance	251	251	2,012	2,514	1,387
Utilities	291	291	2,331	2,913	2,125
Costs of Warm Hub	<u>61</u>	<u>61</u>	<u>491</u>	<u>613</u>	<u>-</u>
Total expenditure carried forward	2,240	2,861	17,325	22,426	10,578

Formby Council for Voluntary Service Limited
Notes to the financial statements
For the year ended 31 December 2022

	Voluntary Income	Fundraising	Charitable Activities	2022	2021
	£	£	£	£	£
Brought forward	2,240	2,861	17,325	22,426	10,578
Luncheon Club					
Salaries	1,210	1,815	9,086	12,111	6,265
Office expenses	162	162	1,300	1,624	1,074
Food	-	-	15,922	15,922	12,812
Cleaning - Consumables	-	-	398	398	173
- Salaries	-	-	2,512	2,512	796
Repairs & Maintenance	-	-	808	808	2,621
Other expenses	<u>-</u>	<u>-</u>	<u>672</u>	<u>672</u>	<u>1,088</u>
Total expenditure	3,612	4,838	48,023	56,473	35,407
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,623</u>	<u>5,623</u>
Total expenditure	<u>3,612</u>	<u>4,838</u>	<u>48,023</u>	<u>62,096</u>	<u>41,030</u>

The Trustees consider that their main focus is facilitating the effective operation of the Luncheon Club. Consequently, it is considered appropriate to recommence the reporting of the finances relating to the operation of the Luncheon Club within these accounts.

6. Staff cost and numbers	2022	2021
	£	£
Gross salaries	19,994	12,164
National Insurance	189	17
Pension	<u>-</u>	<u>-</u>
	<u>20,183</u>	<u>12,181</u>

The charity has two paid employees, (2021 three employees). No employee earned £60,000.00 or more during the year.

7. Trustee's remuneration and related party transactions

No Trustee received any remuneration during the year (2021 – nil). No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021 – nil).

Formby Council for Voluntary Service Limited
Notes to the financial statements
For the year ended 31 December 2022

8. Taxation

As a Charity, Formby Council for Voluntary Services Limited is exempt from tax on income and gains falling within Sections 478, 483 & 484 of the Taxes 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.

9. Tangible fixed assets

	Building	Plant & Equipment	Total
	£	£	£
Cost at 31 st December 2021 and 31 st December 2022	<u>160,000</u>	<u>14,781</u>	<u>174,781</u>
Depreciation at 31 st December 2021	149,335	2,956	152,291
Charge for year	<u>2,667</u>	<u>2,956</u>	<u>5,623</u>
Depreciation at 31 st December 2022	<u>152,002</u>	<u>5,912</u>	<u>157,914</u>
Net book value at 31 st December 2021	<u>10,665</u>	<u>11,825</u>	<u>22,490</u>
at 31 st December 2022	<u>7,998</u>	<u>8,869</u>	<u>16,867</u>

10. Debtors

	2022	2021
	£	£
Debtors and prepayments	<u>1,584</u>	<u>3,400</u>

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Formby CTA	685	-
Accrued Expenses	<u>582</u>	<u>17</u>
	<u>1,267</u>	<u>17</u>

Formby Council for Voluntary Service Limited
Notes to the financial statements
For the year ended 31 December 2022

12. Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	12,589	4,278	16,867
Current assets	38,444	3,286	41,730
Current liabilities	<u>(1,267)</u>	<u>-</u>	<u>(1,267)</u>
Net assets at 31 December 2022	<u>49,766</u>	<u>7,564</u>	<u>57,330</u>

13. Movement of funds

	01-Jan 2022 £	Incoming Resources £	Outgoing Resources £	31-Dec 2022 £
Restricted funds:				
Sefton MBC – Sound System	3,273	-	886	2,387
Forecourt Fund	719	-	-	719
Formby Benevolent Fund – Boiler	2,521	-	630	1,891
Formby Squirrels Rotary - garden	762	-	762	-
Sefton CVS – Warm Hub	-	2,080	613	1,467
Sefton CVS – Training Fund	<u> </u>	<u>1,100</u>	<u> </u>	<u>1,100</u>
Total Restricted Funds	7,275	3,180	2,891	7,564
Unrestricted Funds:				
General funds	<u>37,404</u>	<u>71,567</u>	<u>59,205</u>	<u>49,766</u>
Total funds	<u>44,679</u>	<u>74,747</u>	<u>62,096</u>	<u>57,330</u>

Formby Council for Voluntary Services Limited

Independent Examiners Report on the Accounts to the Trustees of Formby Council for Voluntary Services

I report on the accounts for the year ended 31 December 2022 set out on pages 4 to 12. The Charity's Trustees are responsible for the preparation of the accounts.

The Charity's Trustees consider that an audit is not required for the year ended 31st December 2022 under Section 144(2) of the Charities Act 2011, although they have decided an independent examination is required.

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 for disclosure in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all of 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.

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

- A) which give me reasonable cause to believe that in any material effect 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 Act

have not been met, or

- B) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Stephen Leonard

Date: 4-4-23

Name: Stephen Leonard B.A., FCCA
Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ